

FIG. 10

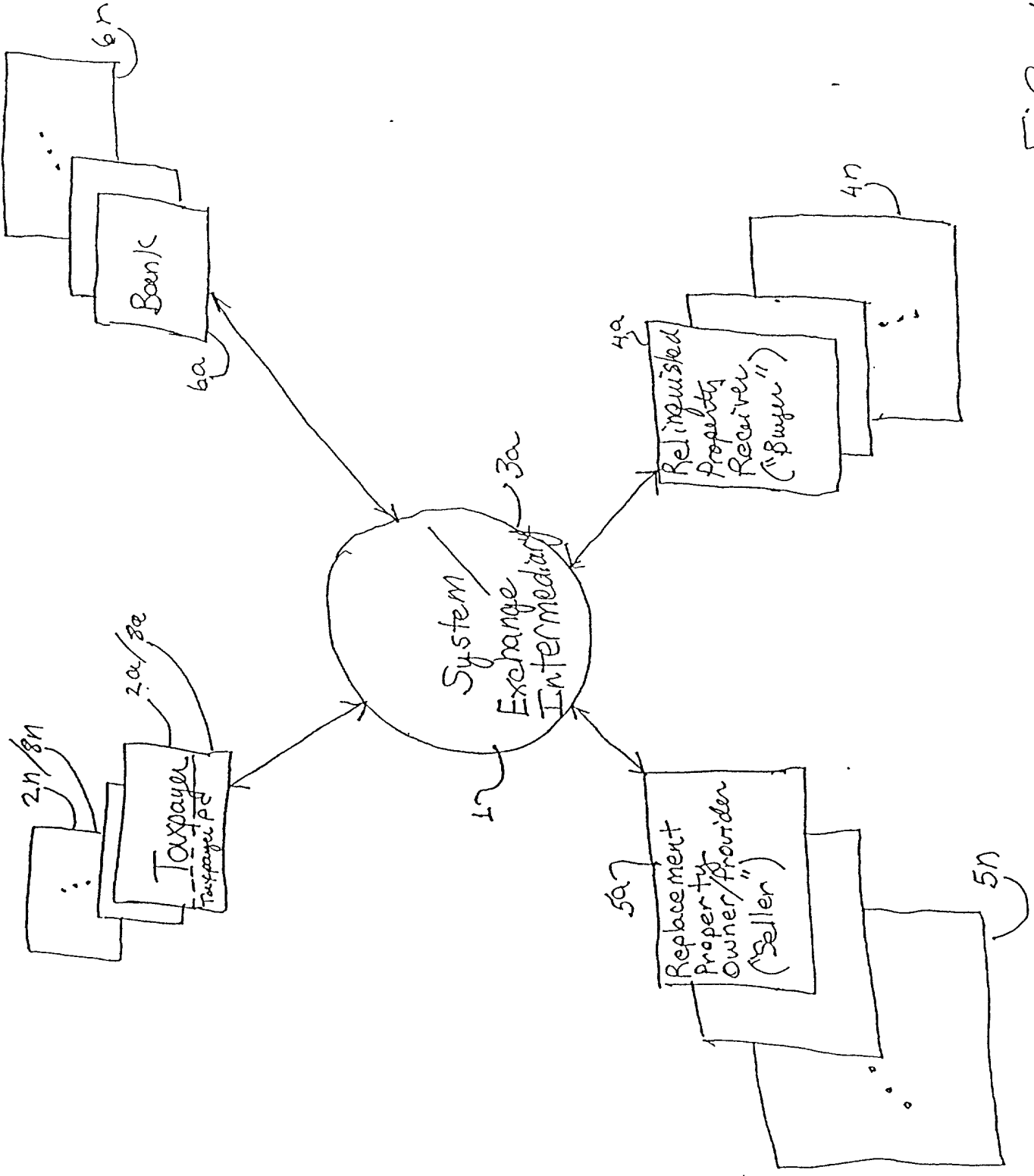


FIG. 1b

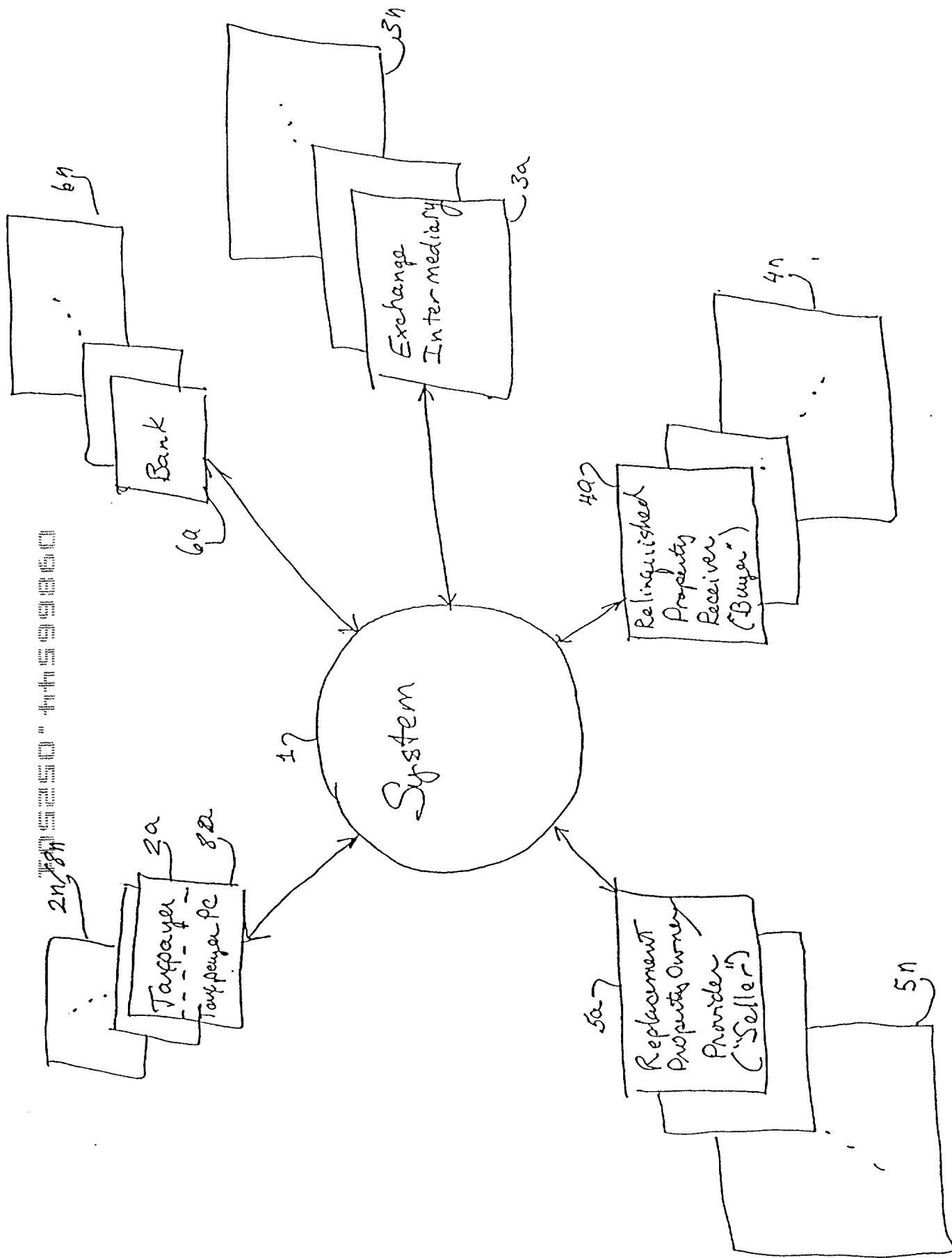


FIG. 1C

FIG. 2

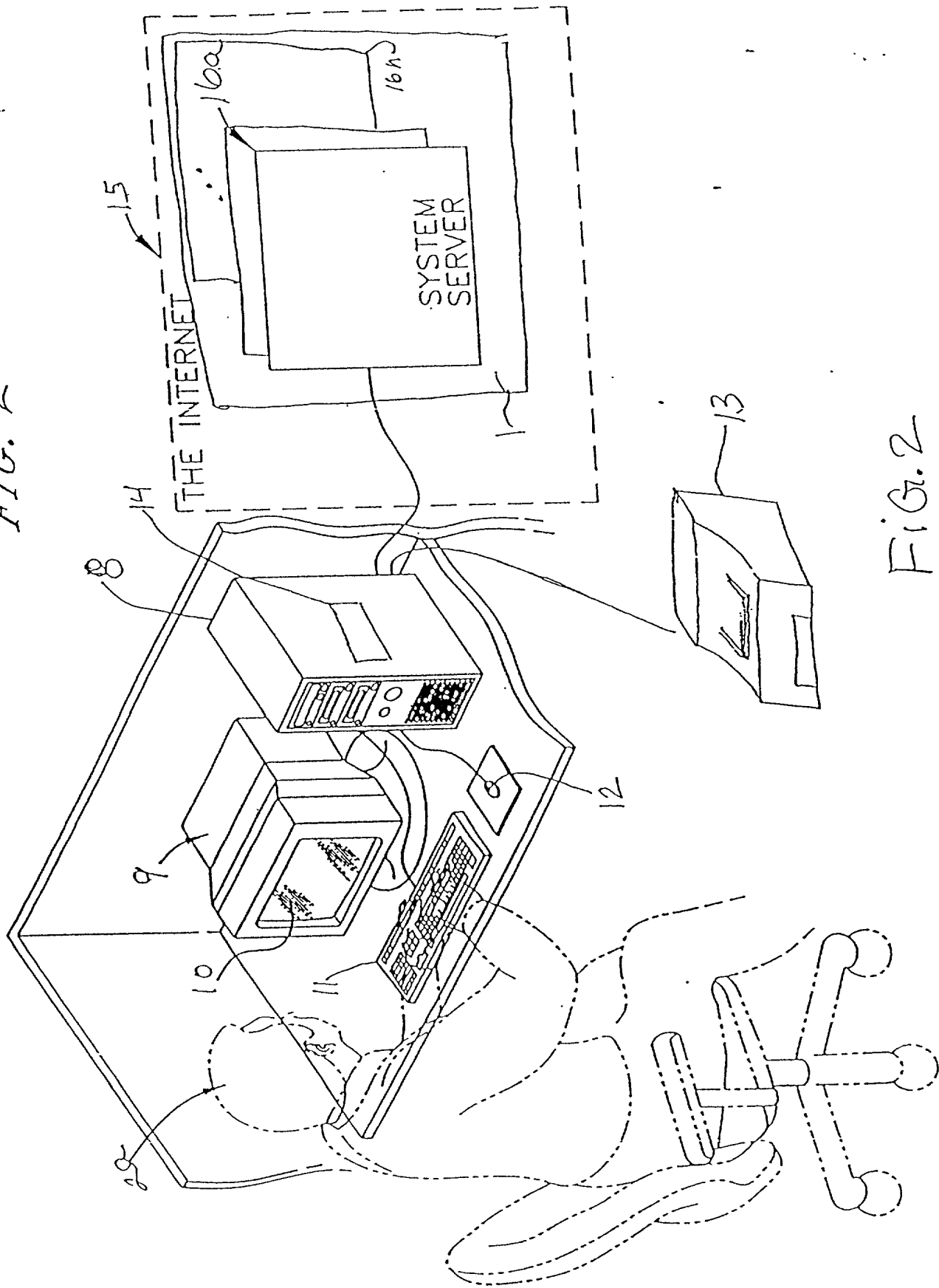


FIG. 2

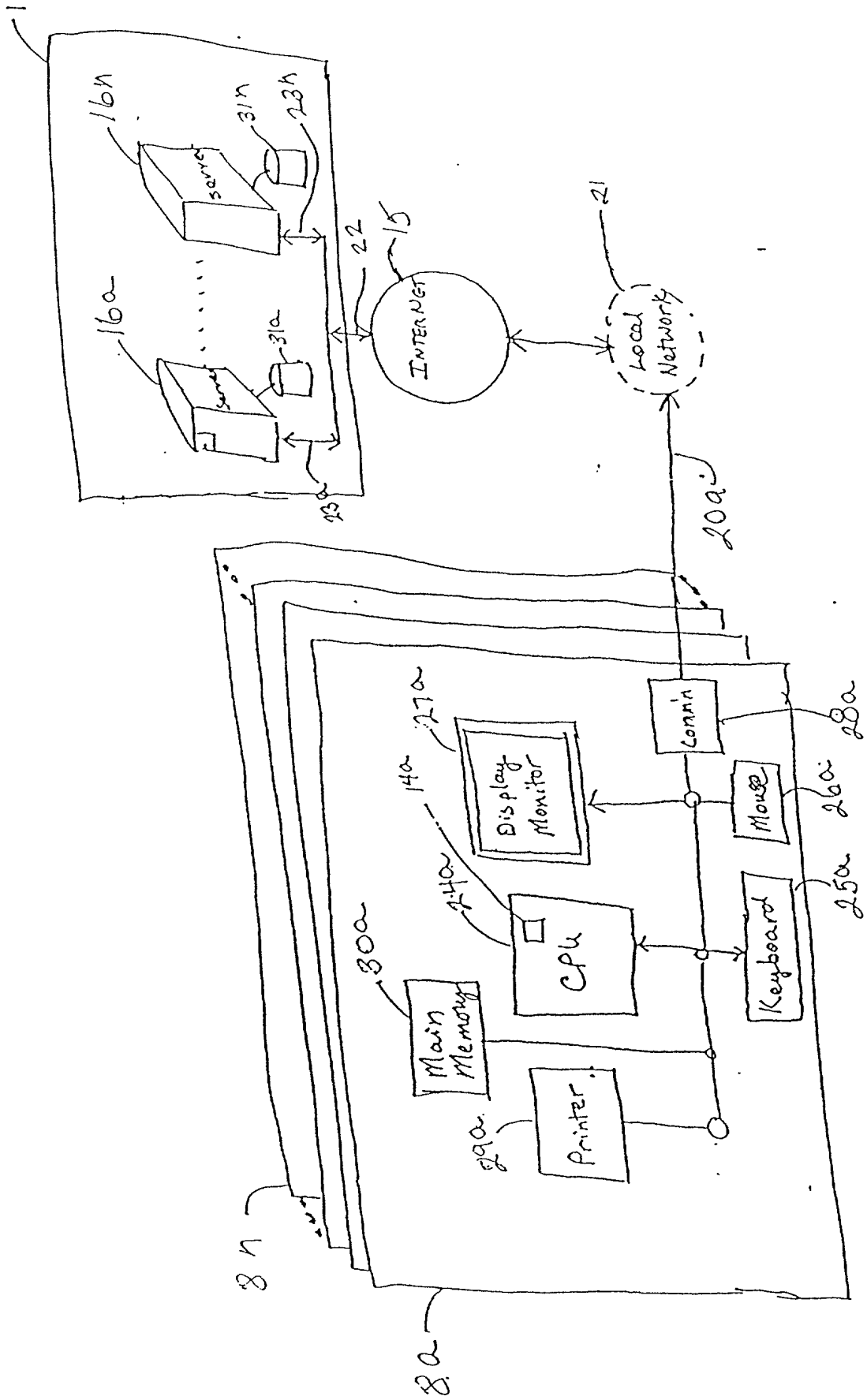
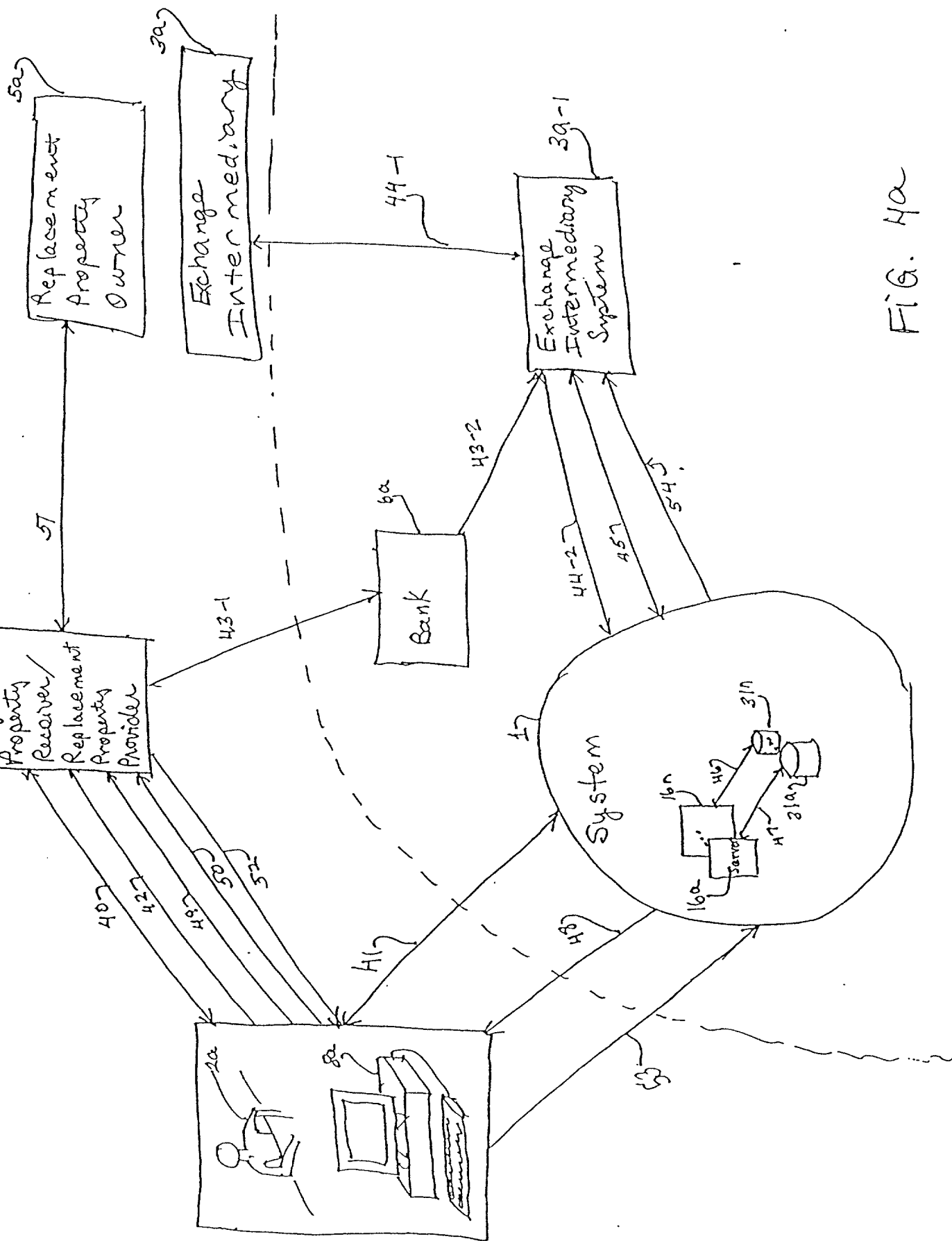
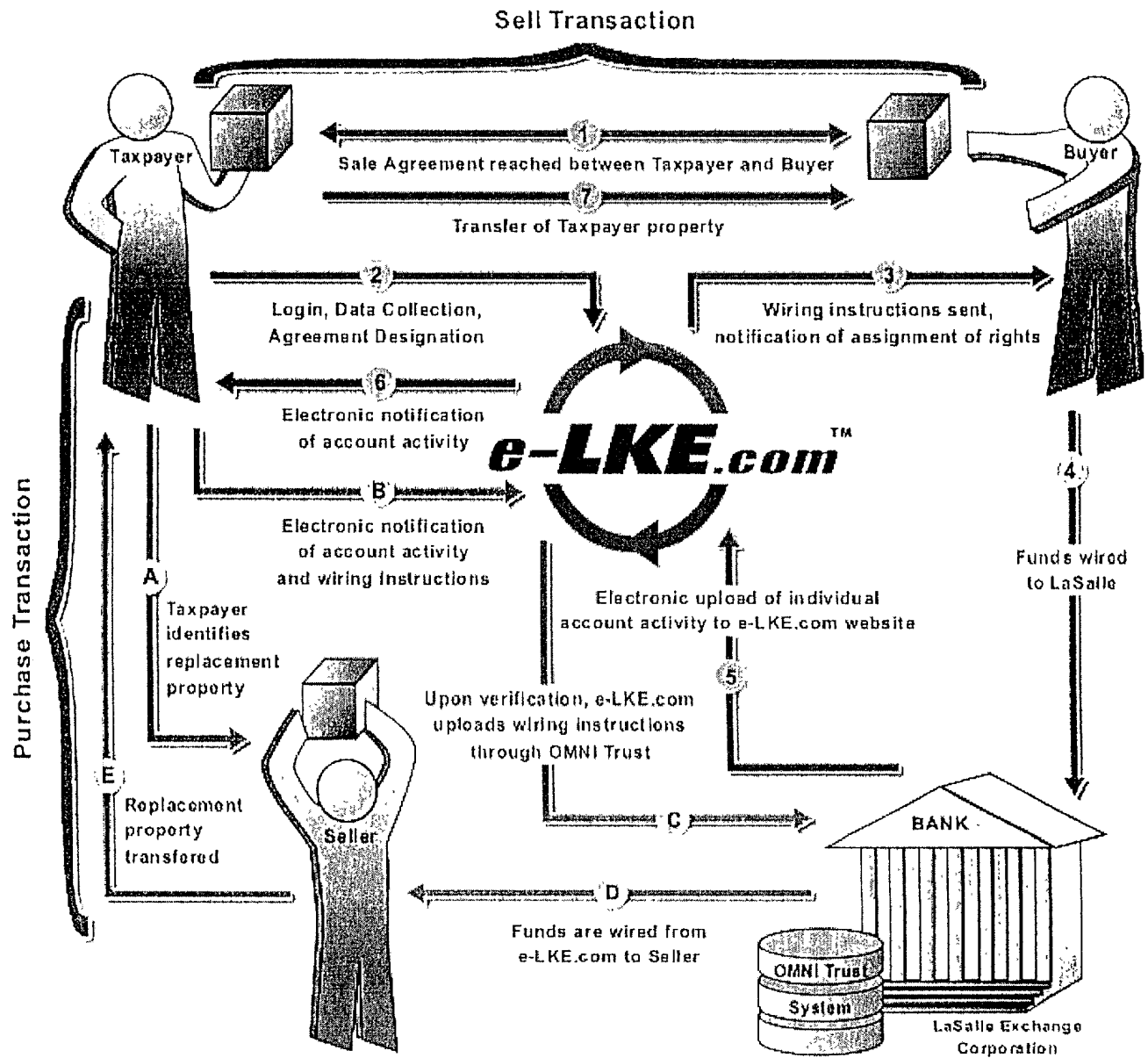


FIG. 3

FIG. 4a



T.05250"4459960



Legend:

- Steps 1-6 Login, Data Collection, and Original Sales Agreement set-up occurs prior to 45 day window
- Step 7 Initiates the 45 day window
- Steps A-F Occur during 180 day replacement window

FIG. 4b

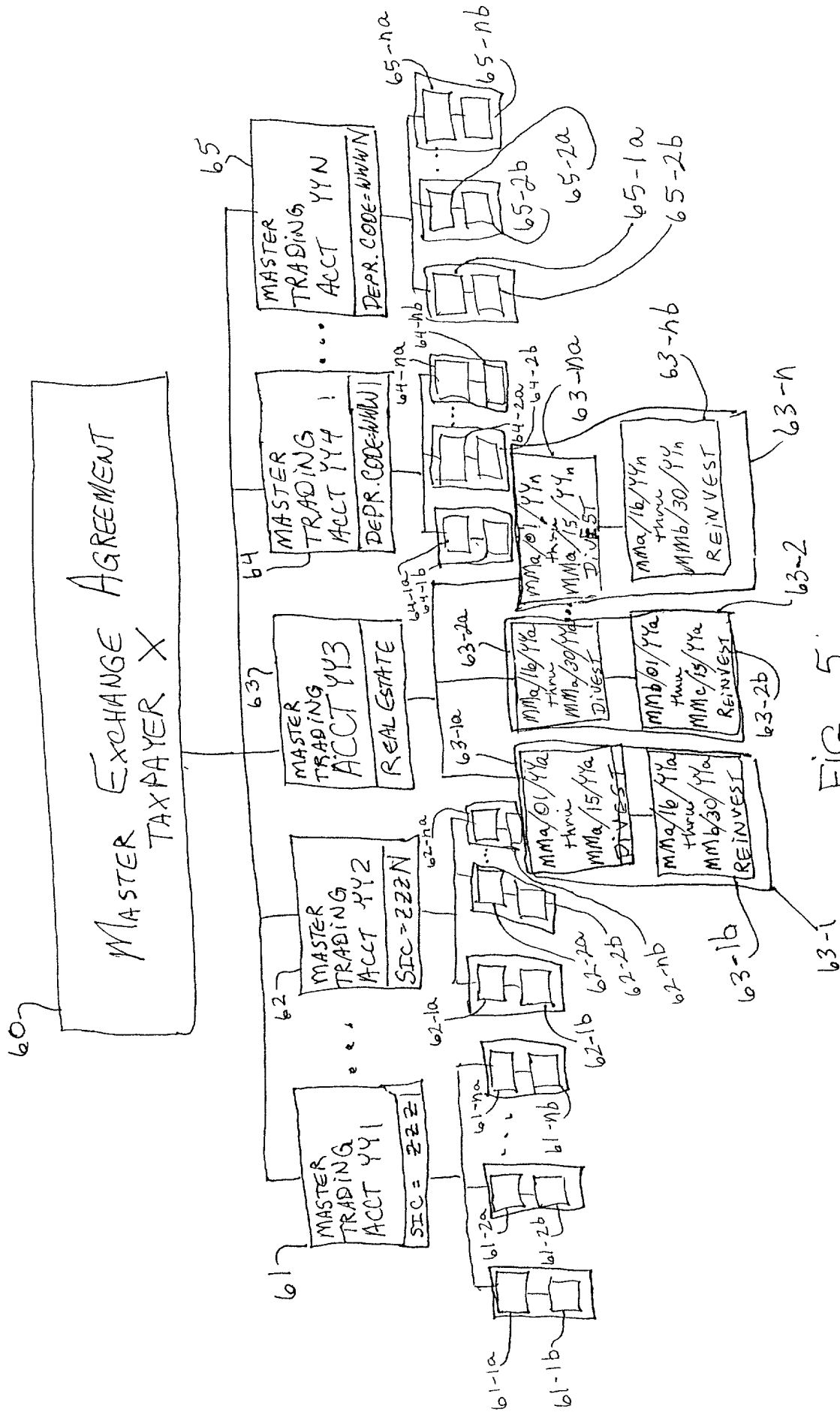


FIG. 5



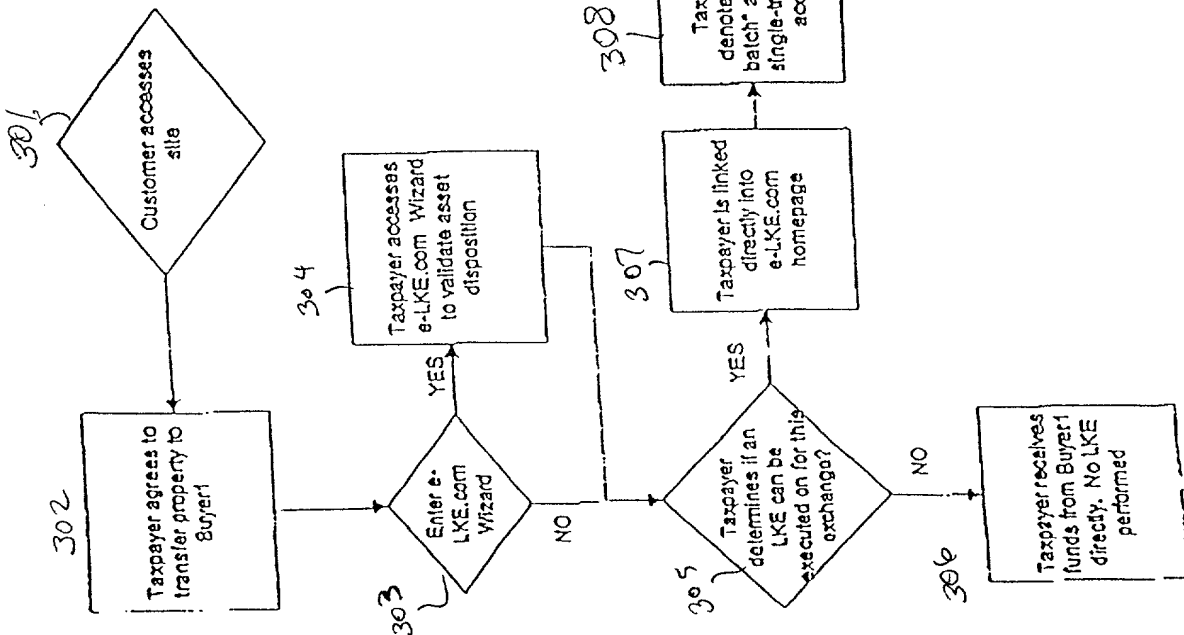


FIG. 60

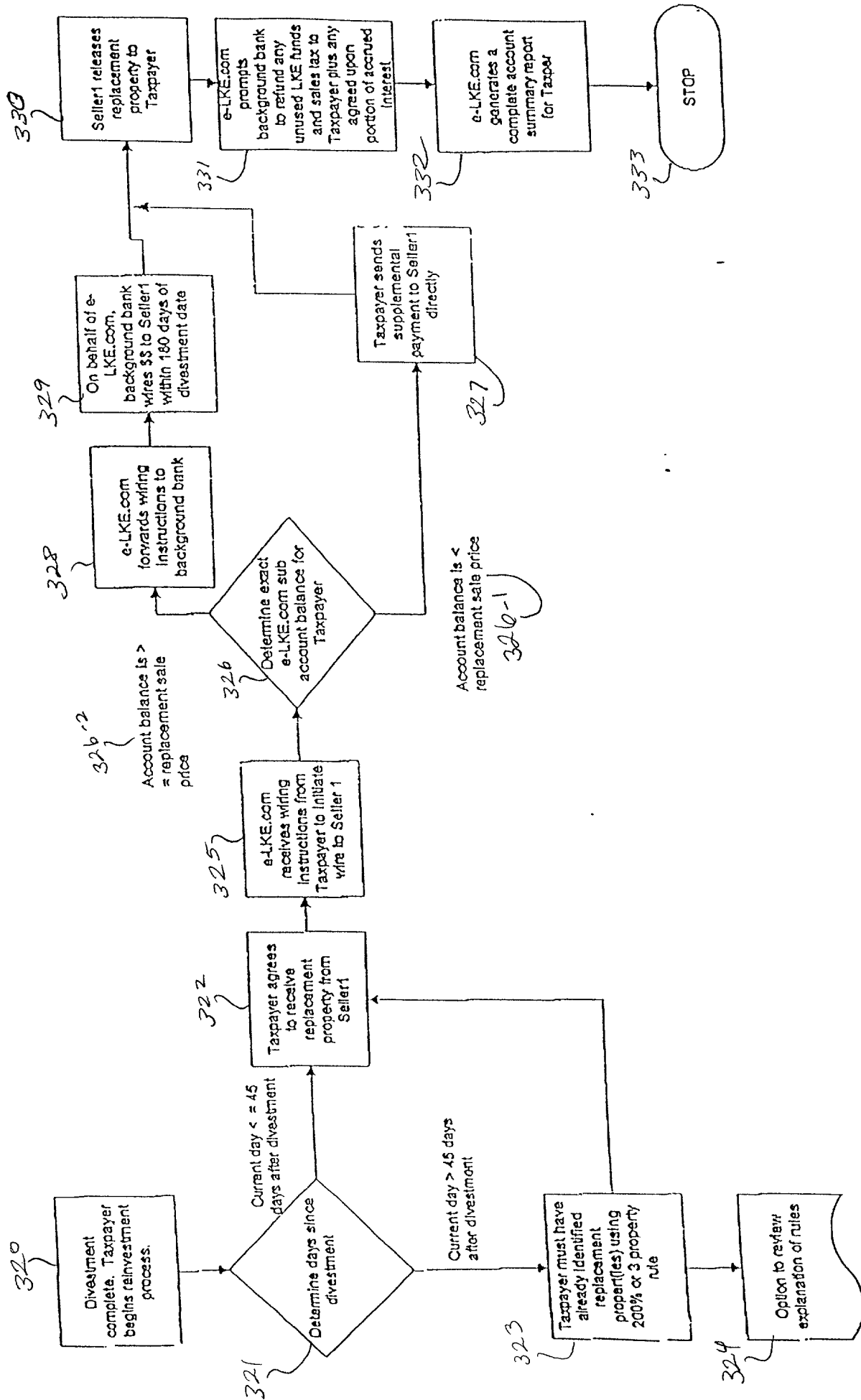
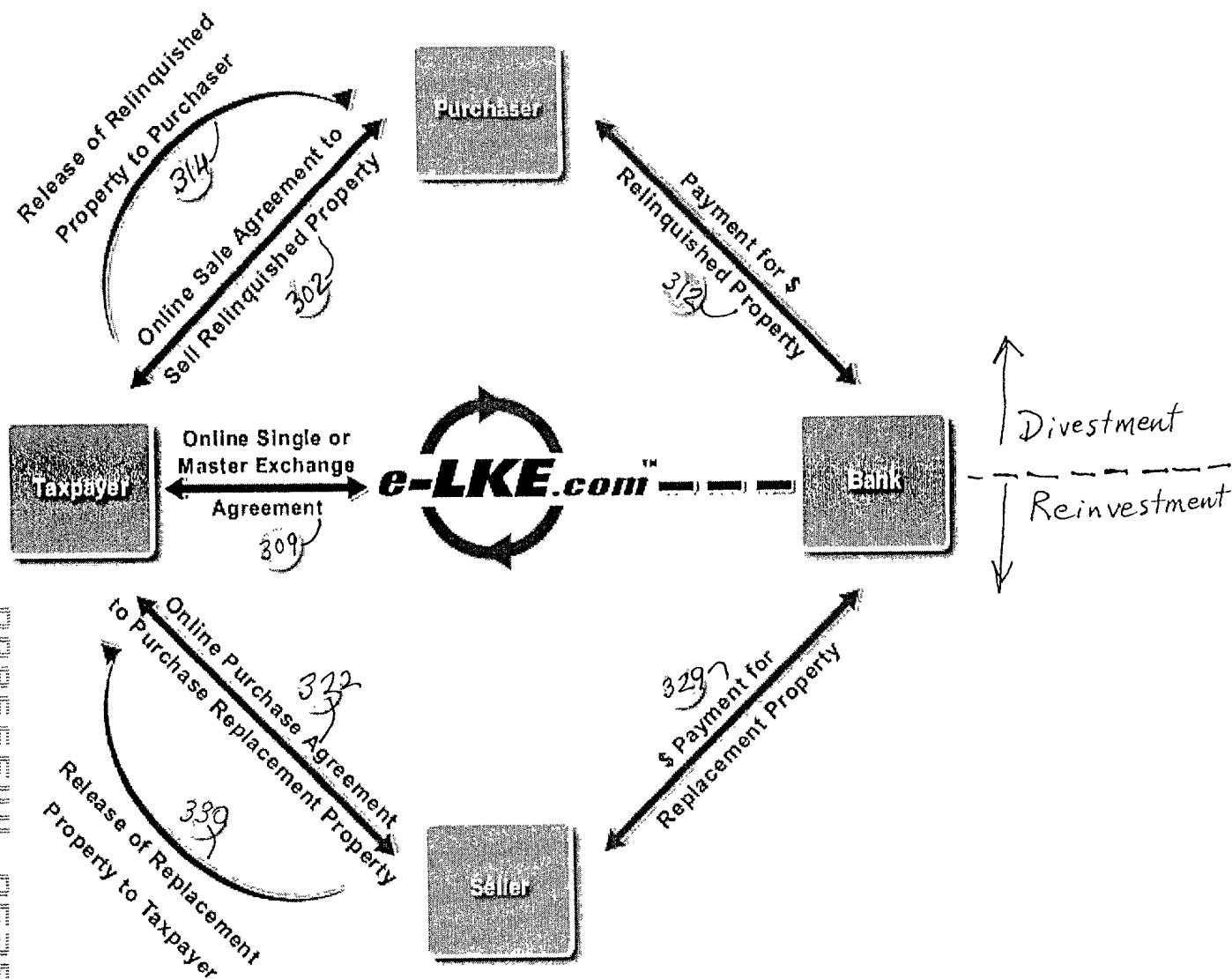


Fig. 6a

056544-05301  
T0550"449860



© 2000, e-LKE.com, LLC, all rights reserved

FIG. 7a

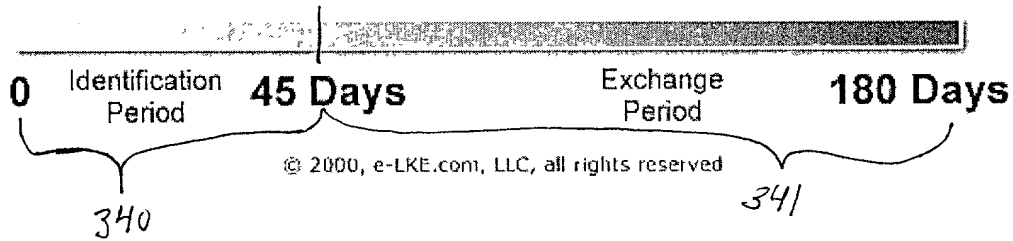
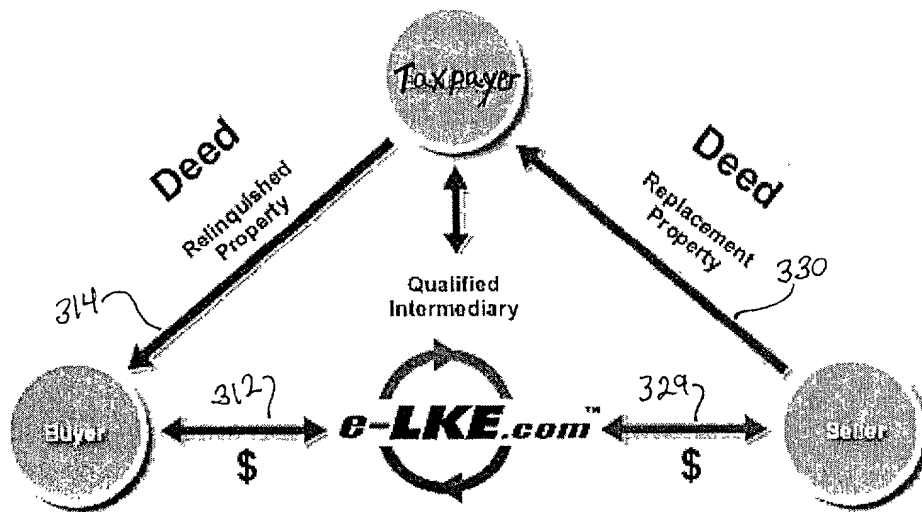


FIG. 7b

# e-LKE System Object Relationships

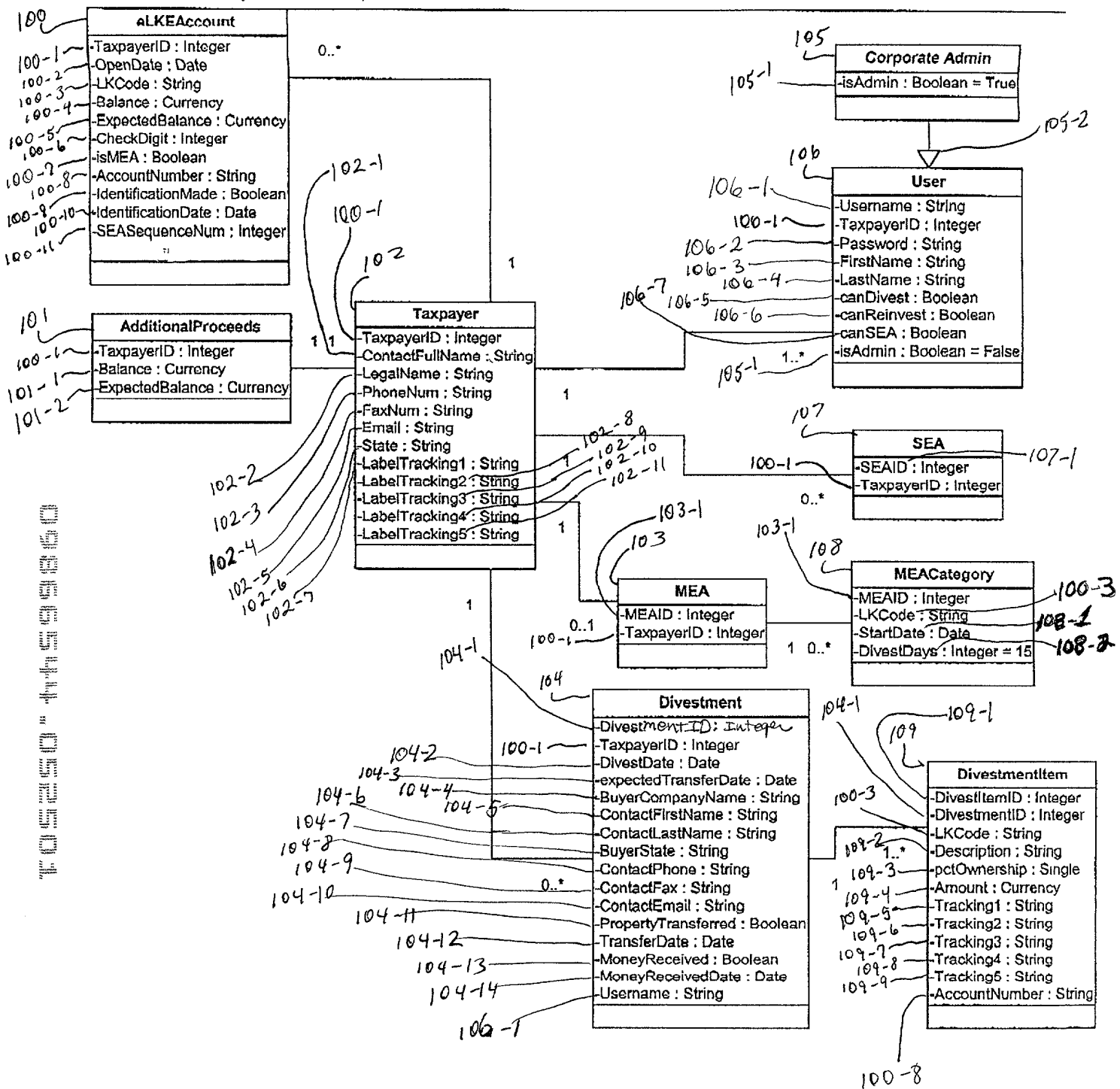


FIG. 8a

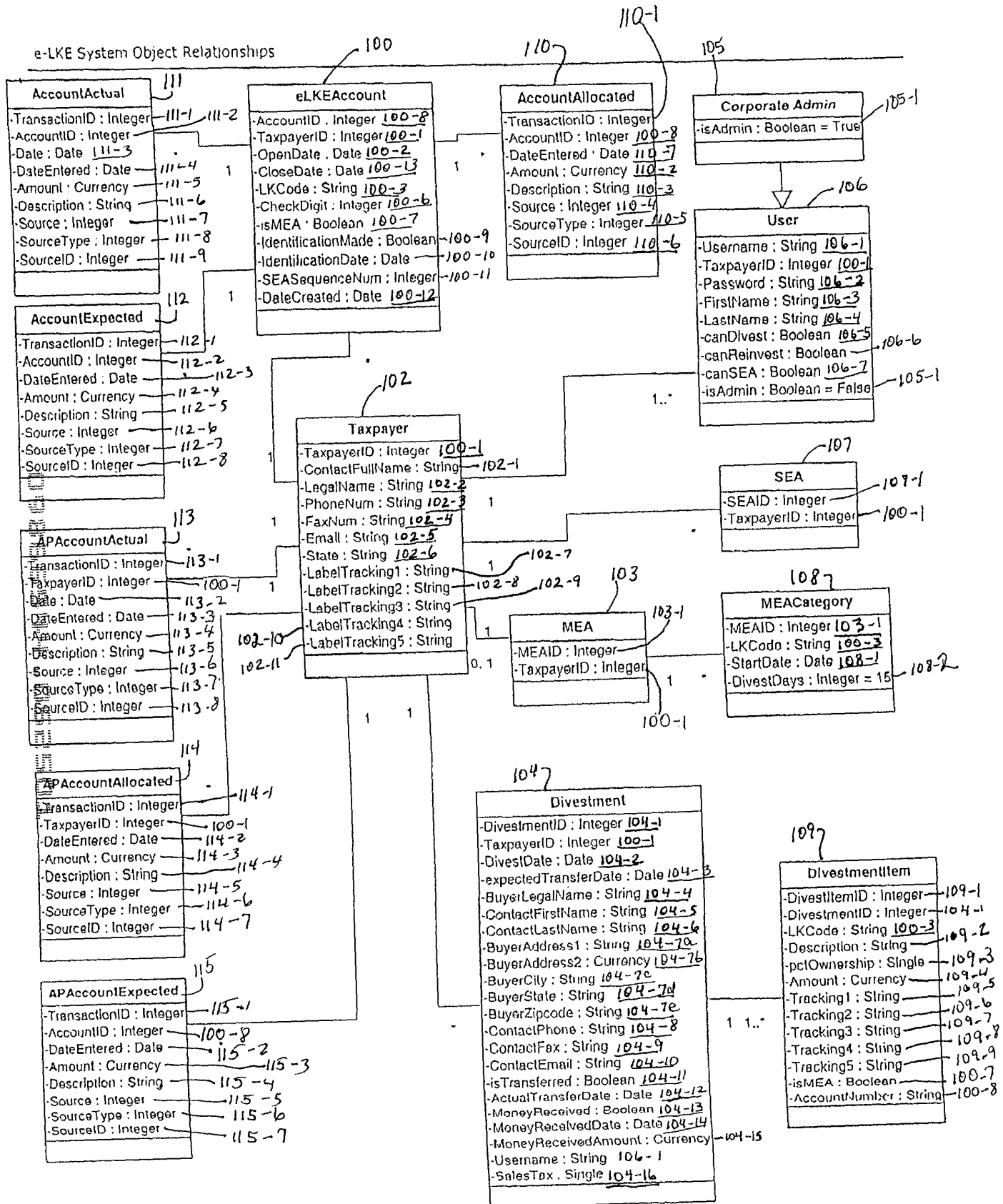


FIG. 8b-1

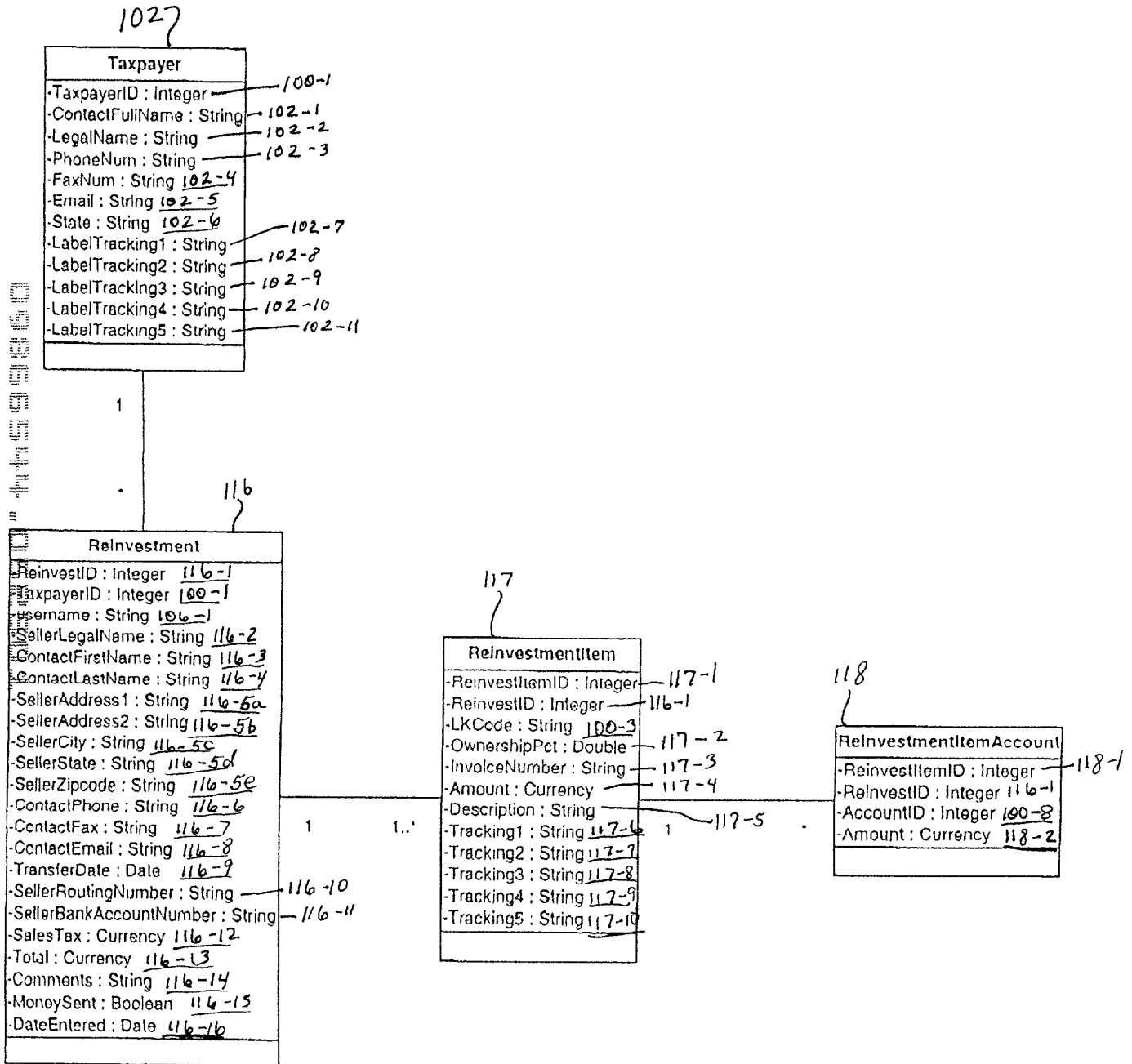
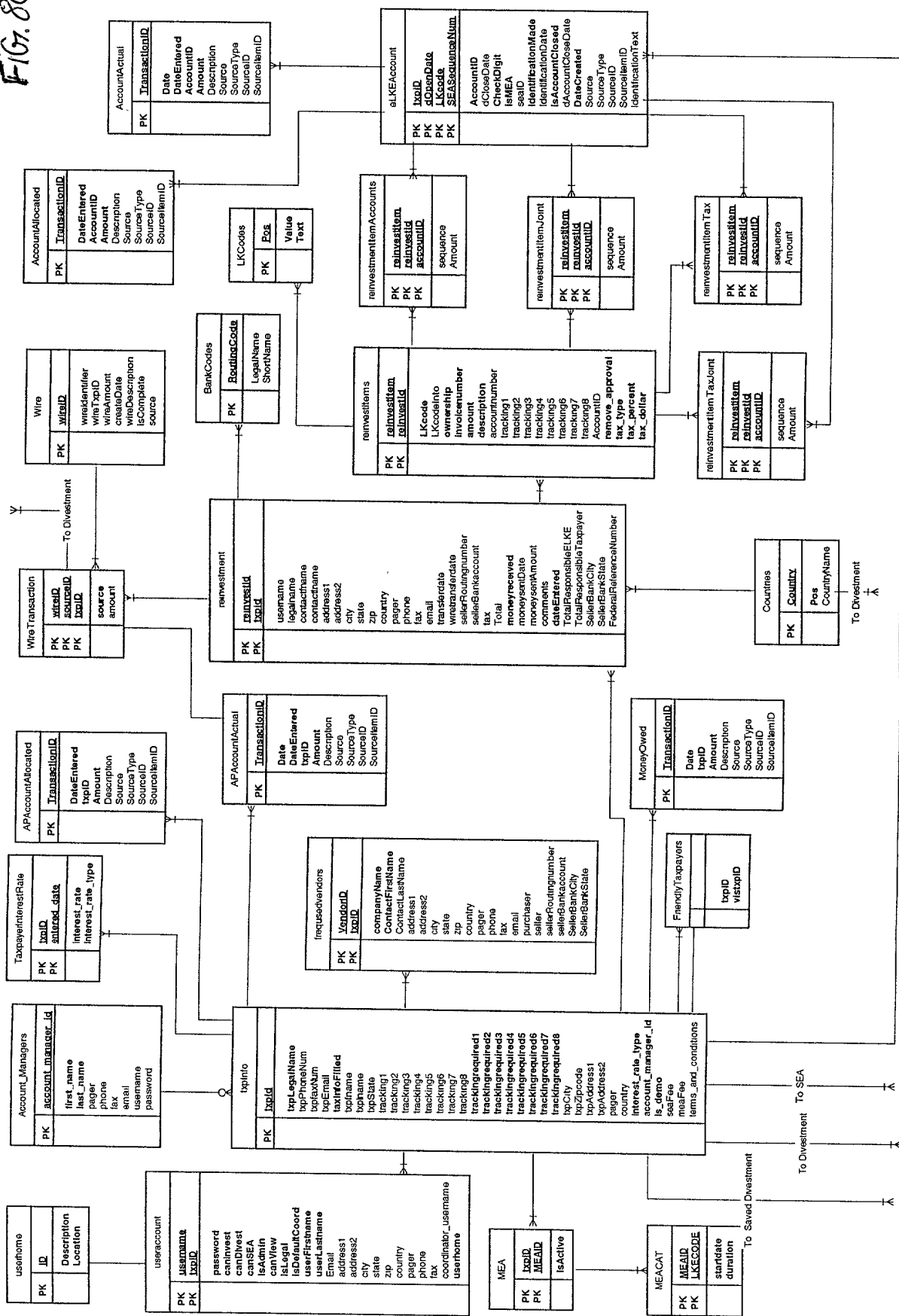
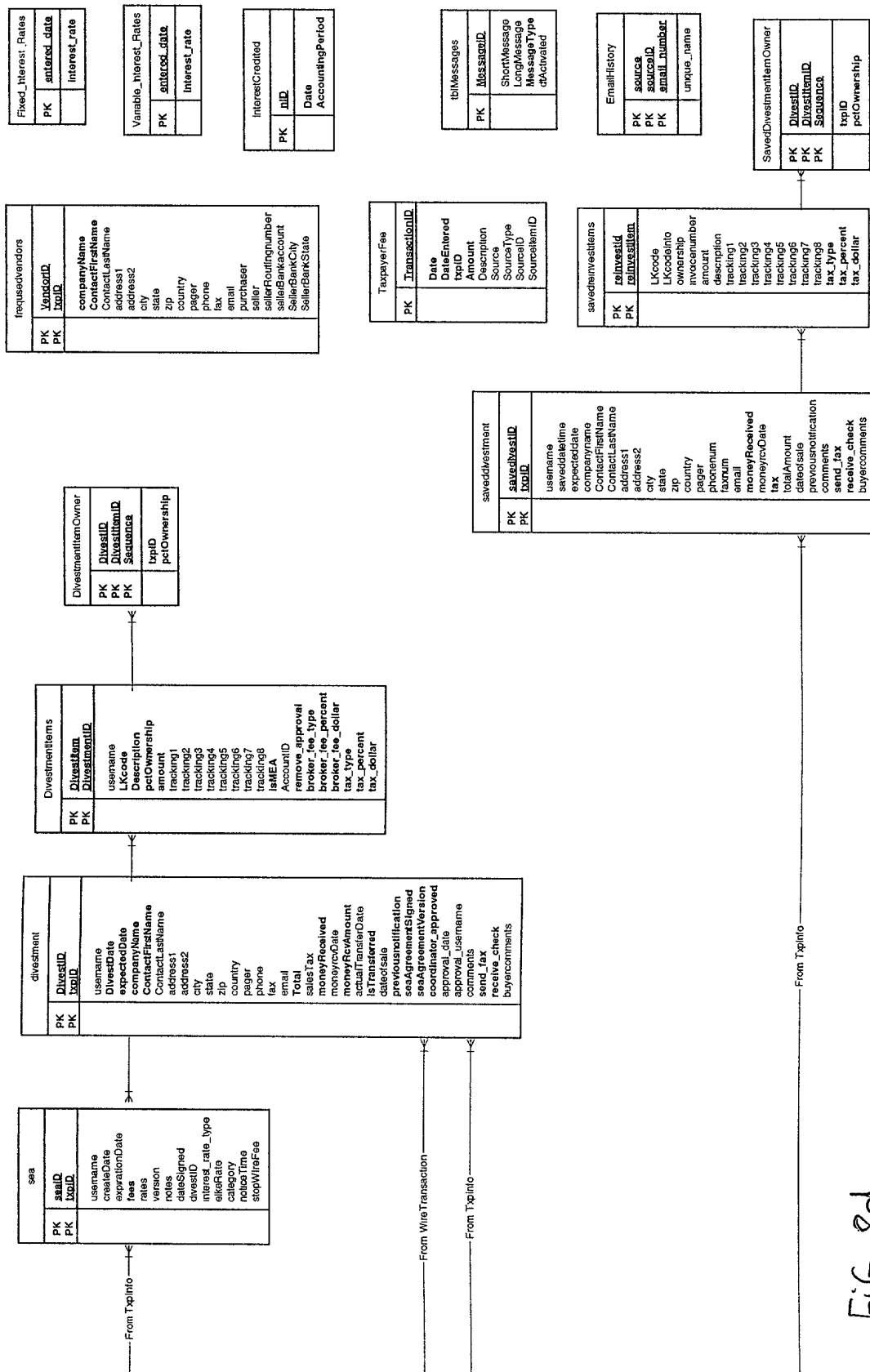


Fig. 8b-2

[illegible]





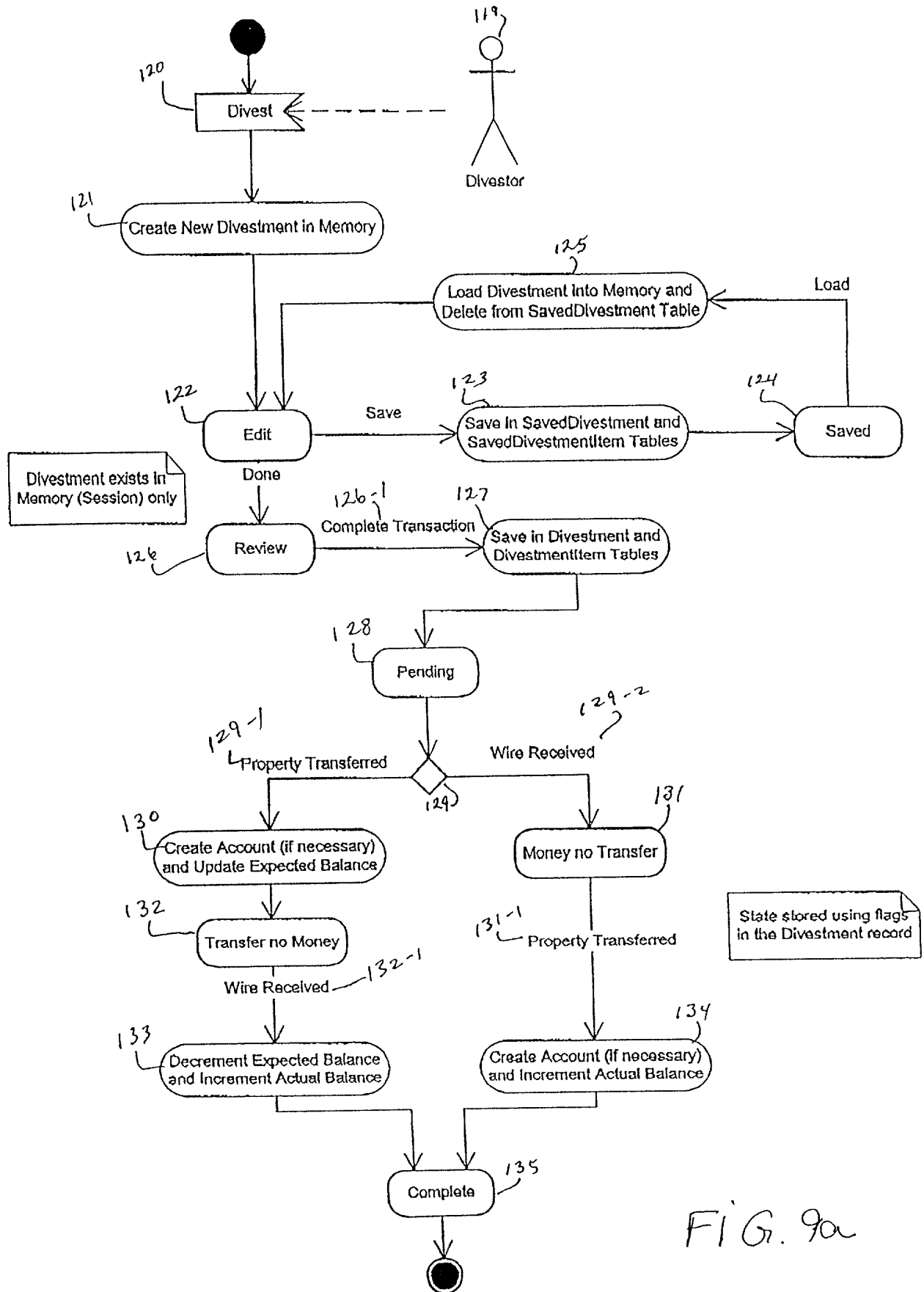
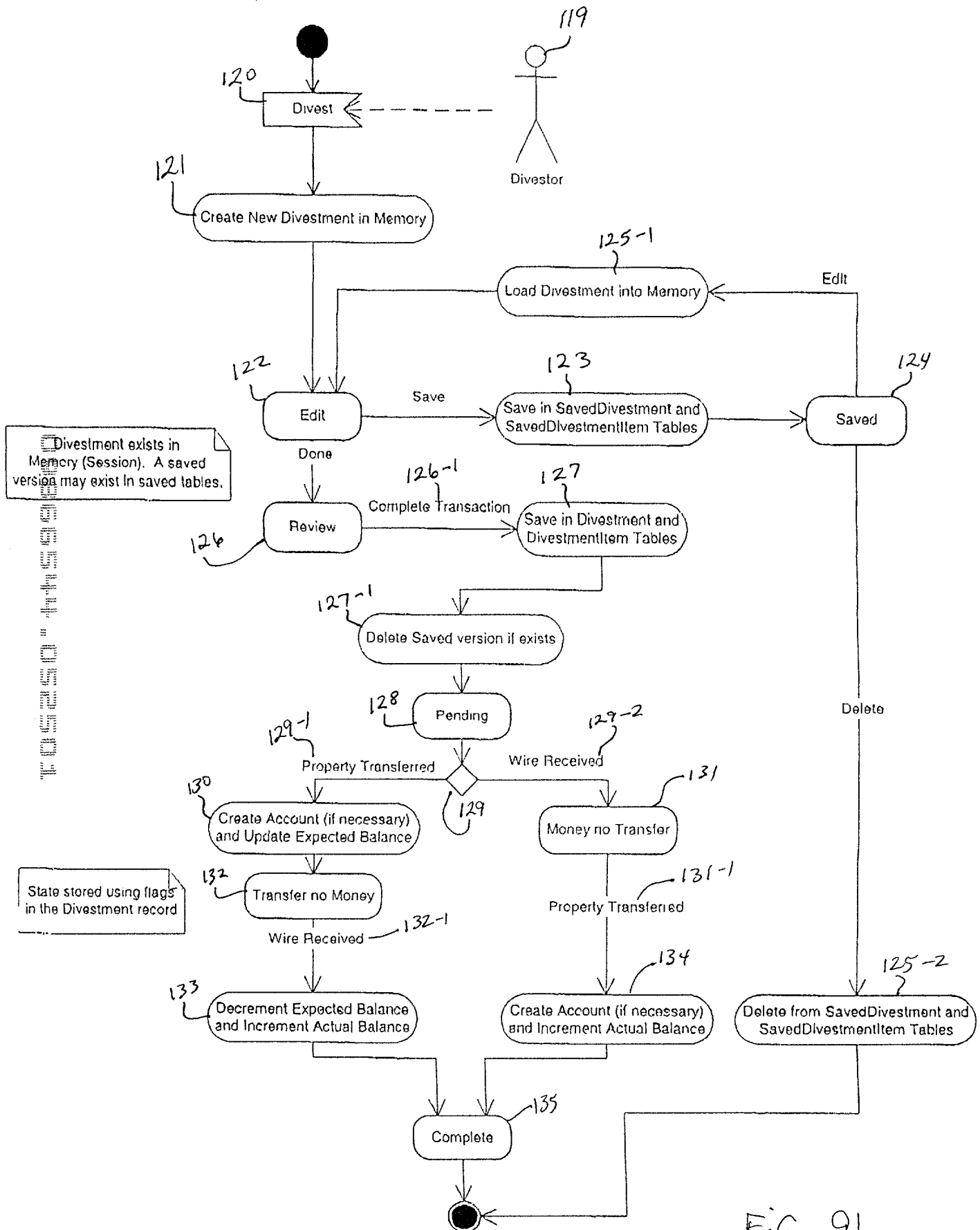


FIG. 9a



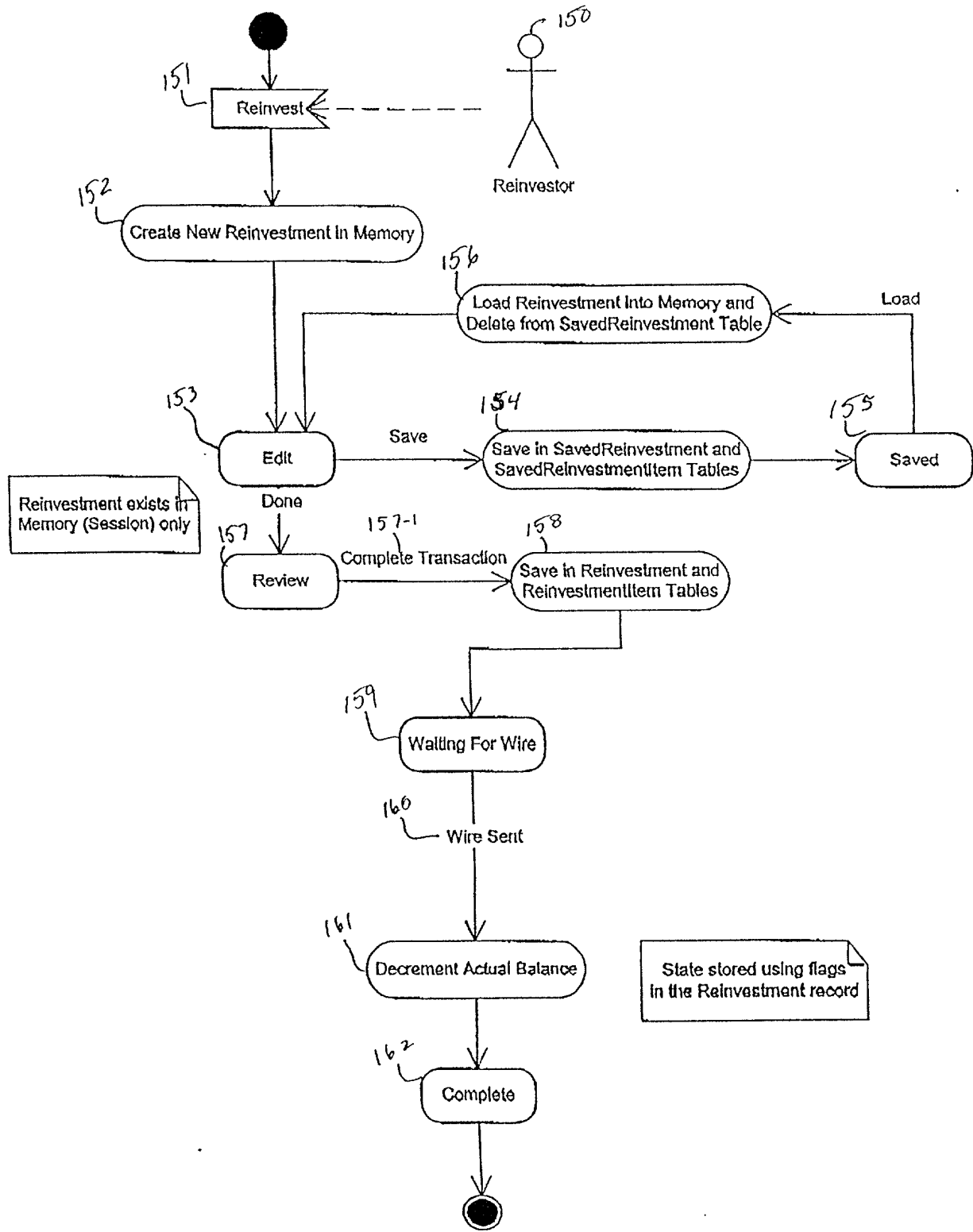


FIG. 10a

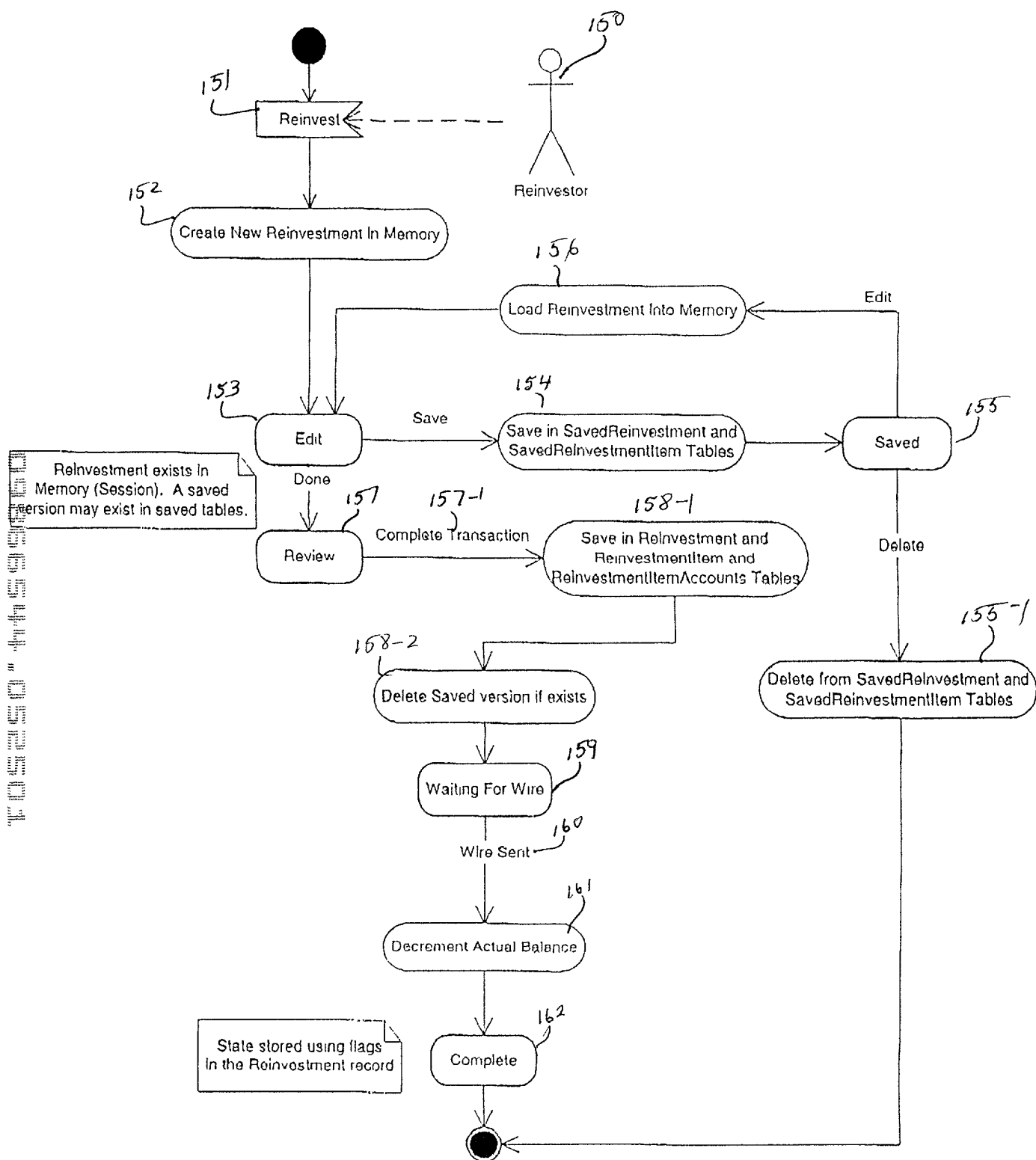


FIG. 10b

FIG. 11

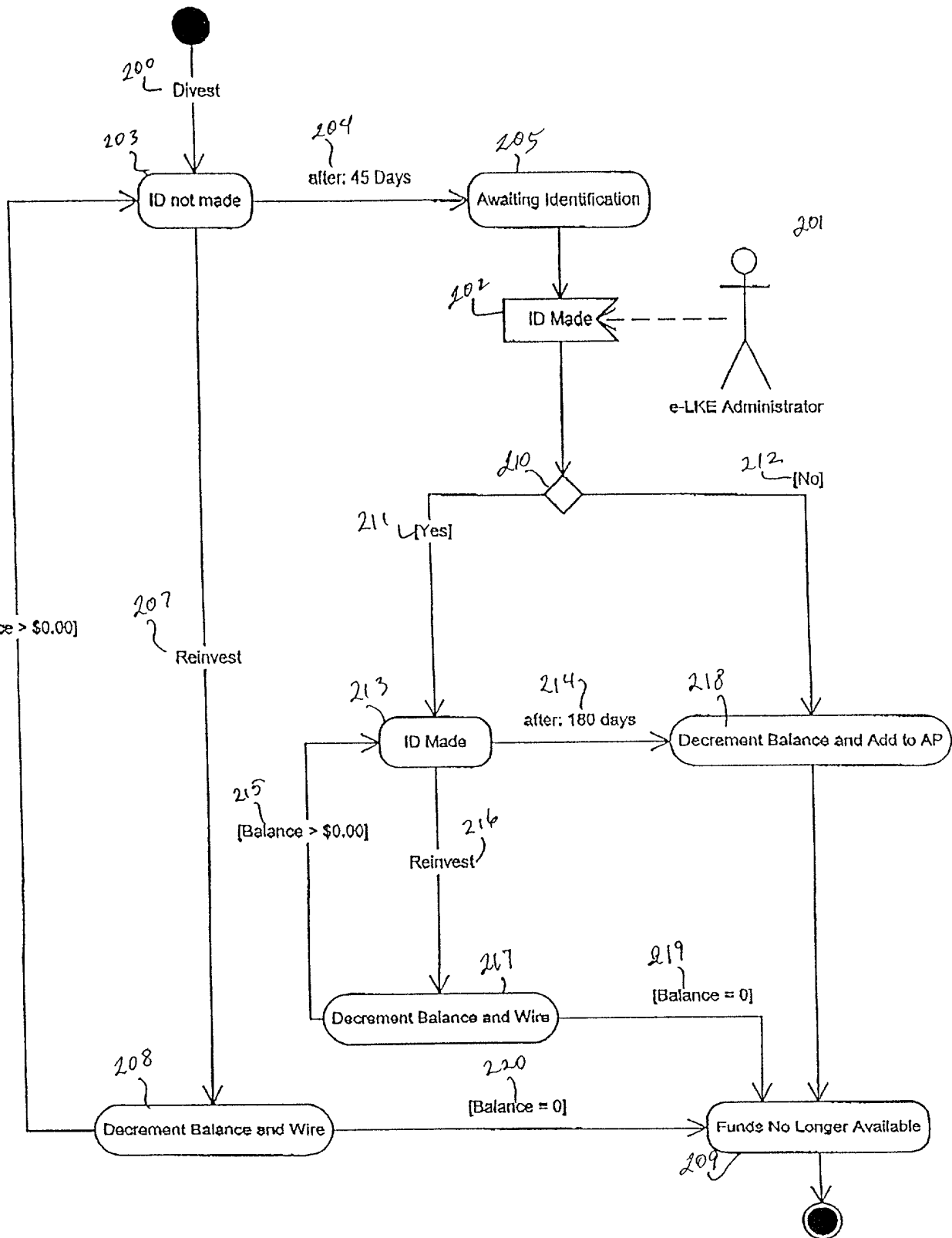


FIG. 11

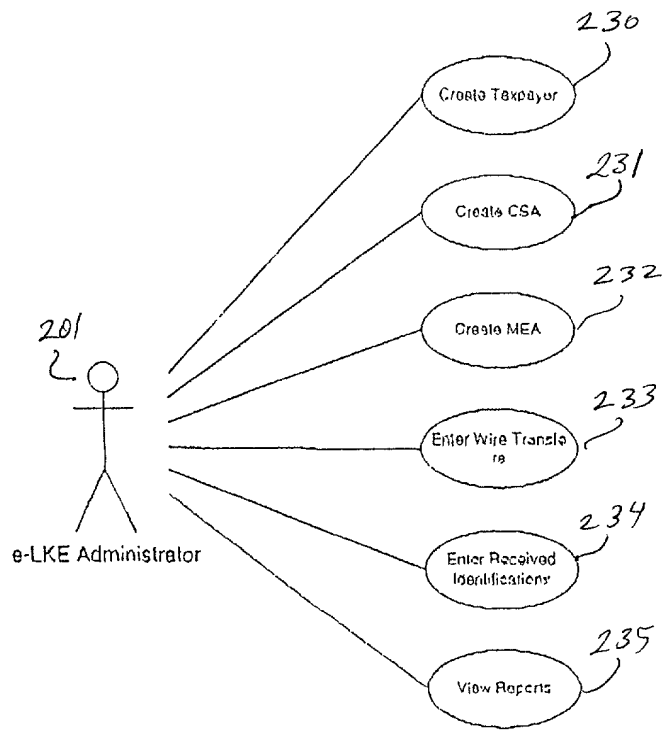


Fig. 12

e-LKE Site Map (with Prototype Specifics)

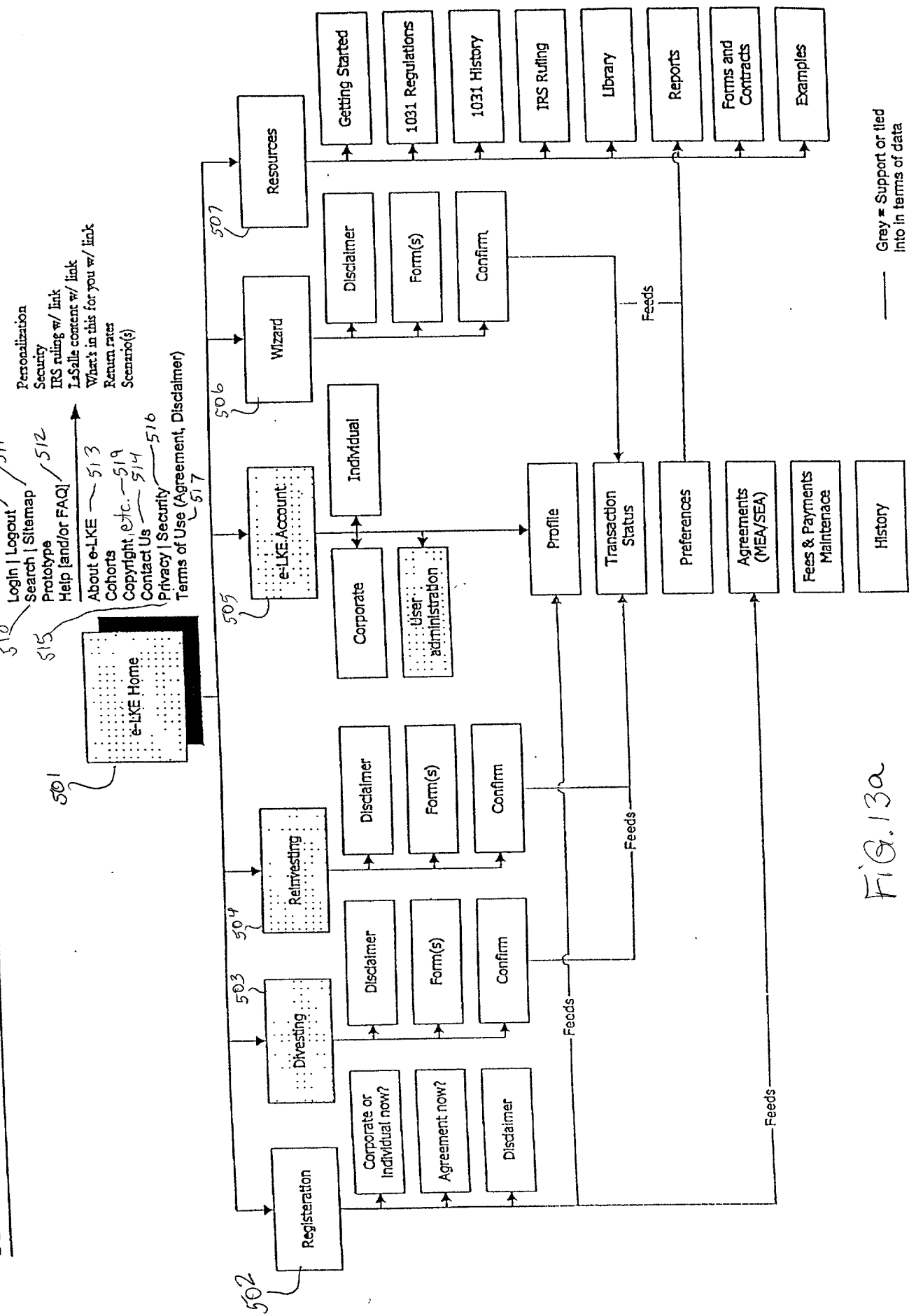


FIG. 130a



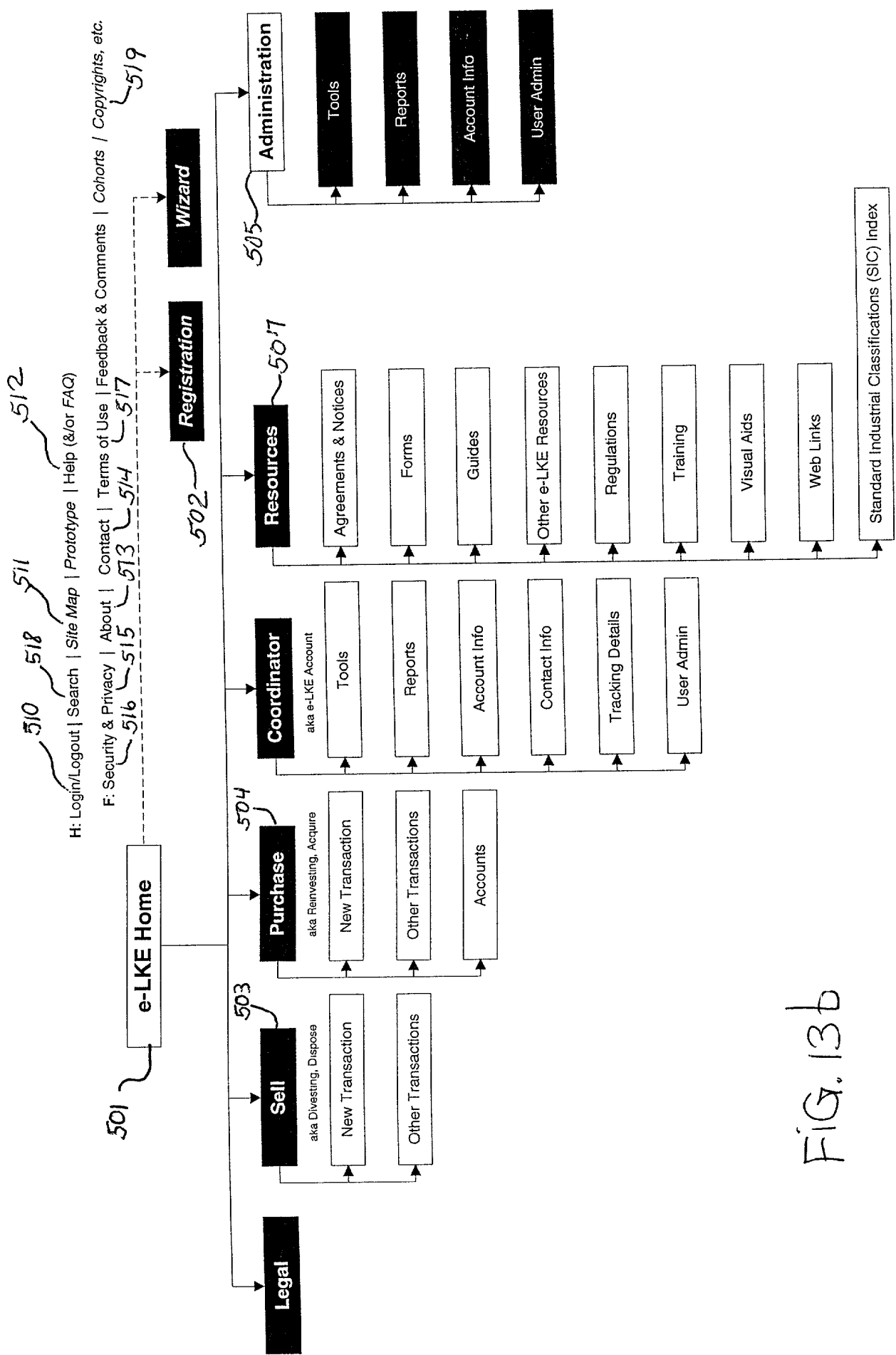


FIG. 13b

FIG. 14

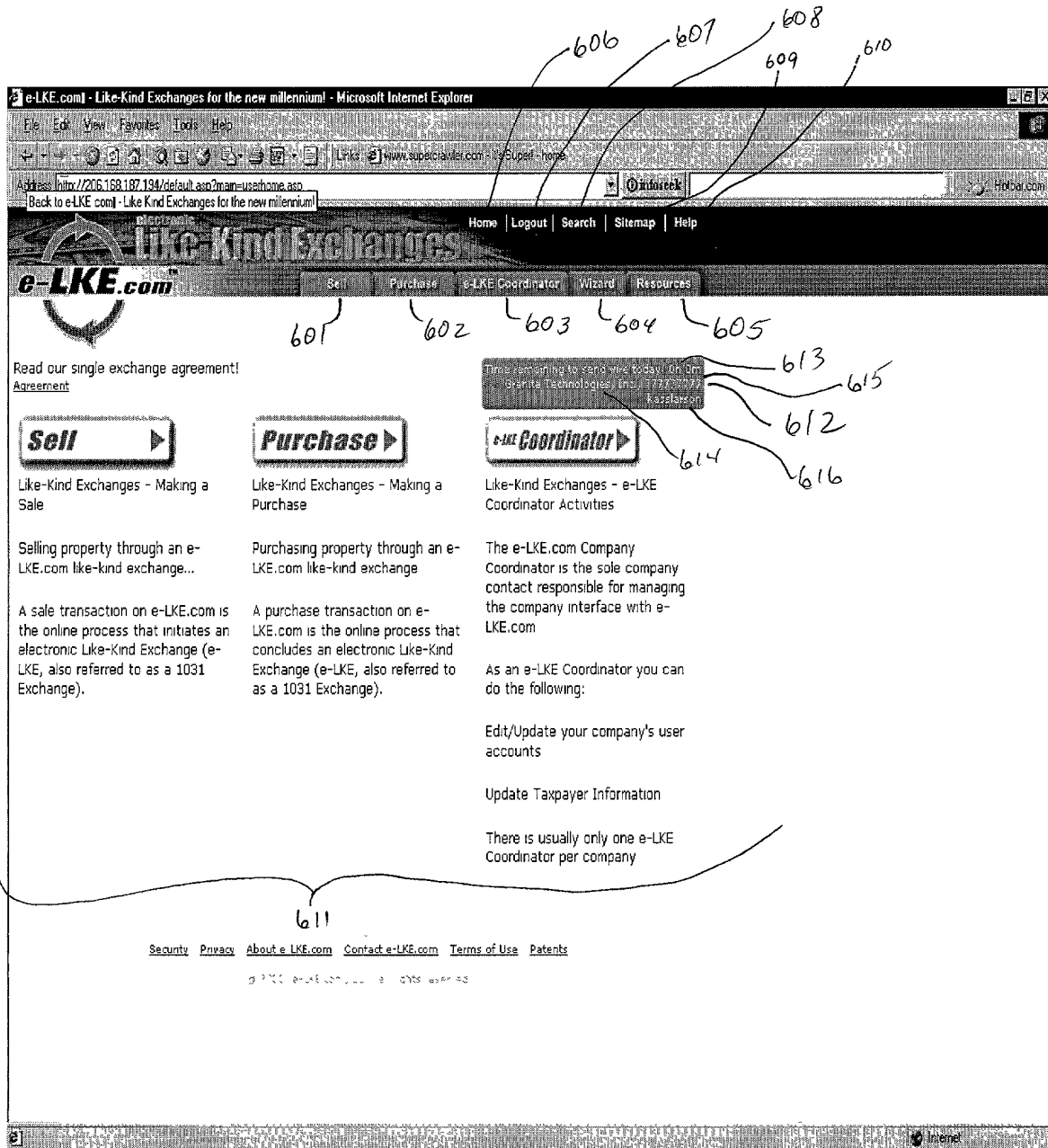


FIG 14

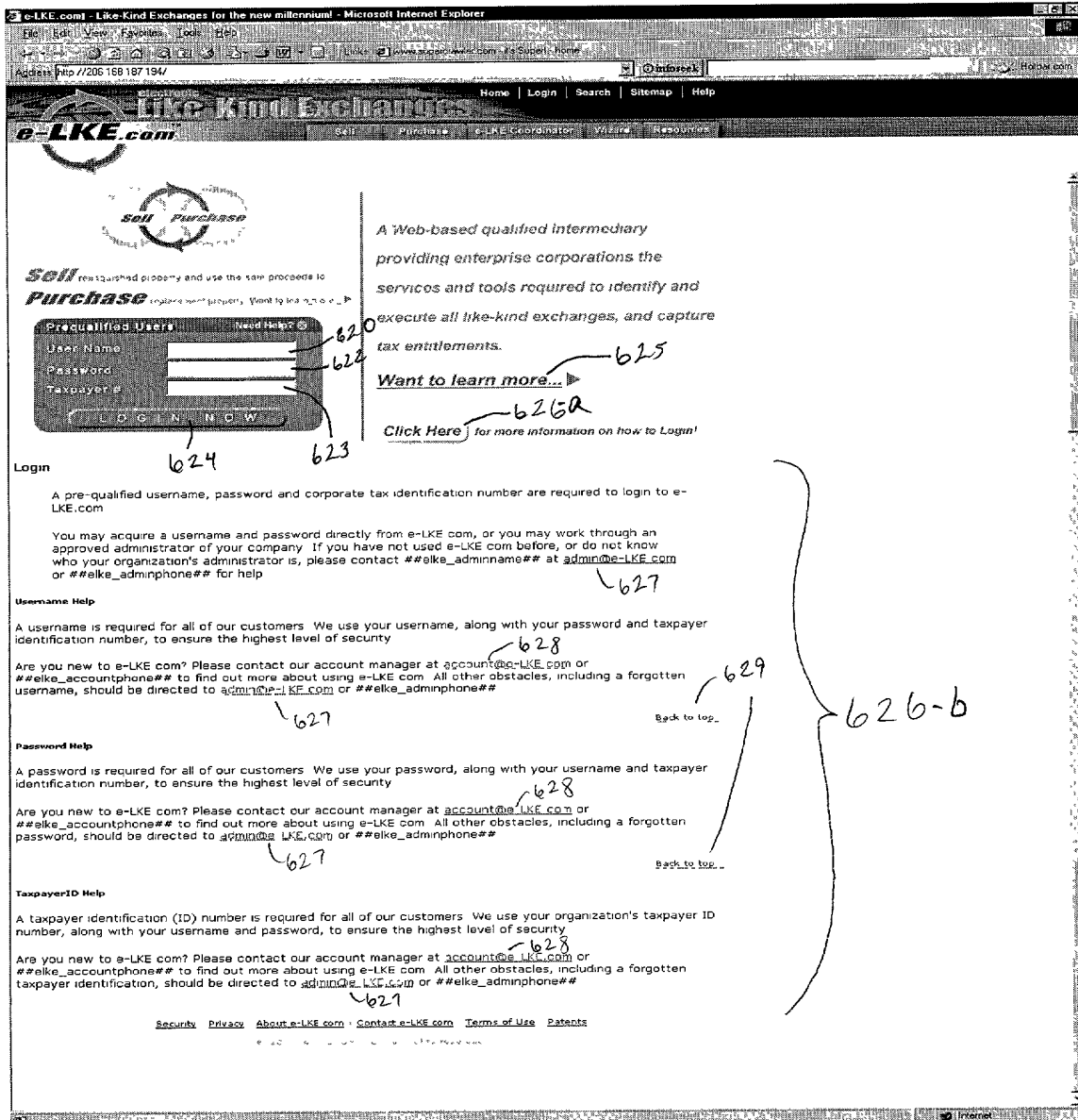


FIG. 15

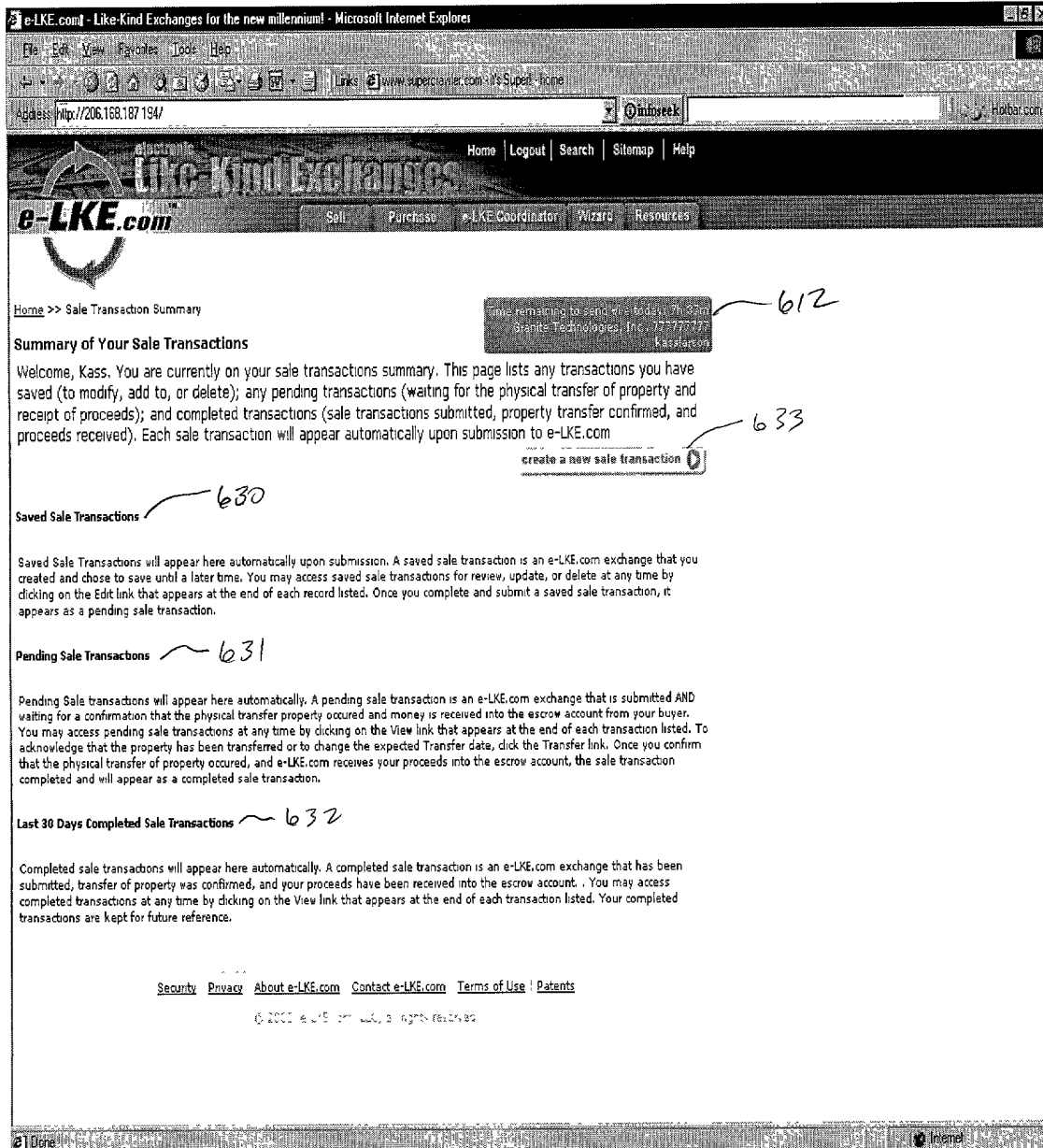


FIG. 16

e-LKE.com | Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address: http://205.168.187.194/

Home | Logout | Search | Sitemap | Help

**e-LKE.com** Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary

**Summary of Your Sale Transactions**

Welcome, Kass. You are currently on your sale transactions summary. This page lists any transactions you have saved (to modify, add to, or delete); any pending transactions (waiting for the physical transfer of property and receipt of proceeds); and completed transactions (sale transactions submitted, property transfer confirmed, and proceeds received). Each sale transaction will appear automatically upon submission to e-LKE.com

Time remaining to send wire today: 5h 5m  
Granite Technologies, Inc. 727777777  
KassLarson

create a new sale transaction

**Saved Sale Transactions**

Sort by: Purchaser update

Buyer	Purchaser	Seller	Transfer Date	Total Sale	View	Edit	Del
KassLarson	ACME Industrial	Robert Smith	9/21/2000	\$125,000.00	view	Edit	Del

**Pending Sale Transactions**

Pending Sale transactions will appear here automatically. A pending sale transaction is an e-LKE.com exchange that is submitted AND waiting for a confirmation that the physical transfer property occurred and money is received into the escrow account from your buyer. You may access pending sale transactions at any time by clicking on the View link that appears at the end of each transaction listed. To acknowledge that the property has been transferred or to change the expected Transfer date, click the Transfer link. Once you confirm that the physical transfer of property occurred, and e-LKE.com receives your proceeds into the escrow account, the sale transaction completed and will appear as a completed sale transaction.

**Last 30 Days Completed Sale Transactions**

Completed sale transactions will appear here automatically. A completed sale transaction is an e-LKE.com exchange that has been submitted, transfer of property was confirmed, and your proceeds have been received into the escrow account. You may access completed transactions at any time by clicking on the View link that appears at the end of each transaction listed. Your completed transactions are kept for future reference.

Security Privacy | About e-LKE.com | Contact e-LKE.com | Terms of Use | Patents

Done Internet

FIG. 17

e-LKE.com | Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address: http://206.168.187.194/

Home | Logout | Search | Sitemap | Help

**e-LKE.com** Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary

Time remaining to send wire today: 3h 45m  
Granna Technologies, Inc. 777.777.7777  
kasslarson

### Summary of Your Sale Transactions

Welcome, Kass. You are currently on your sale transactions summary. This page lists any transactions you have saved (to modify, add to, or delete); any pending transactions (waiting for the physical transfer of property and receipt of proceeds); and completed transactions (sale transactions submitted, property transfer confirmed, and proceeds received). Each sale transaction will appear automatically upon submission to e-LKE.com

[create a new sale transaction](#)

#### Saved Sale Transactions

Saved Sale Transactions will appear here automatically upon submission. A saved sale transaction is an e-LKE.com exchange that you created and chose to save until a later time. You may access saved sale transactions for review, update, or delete at any time by clicking on the Edit link that appears at the end of each record listed. Once you complete and submit a saved sale transaction, it appears as a pending sale transaction.

#### Pending Sale Transactions

Sort by Sale #

Index	Sale #	Address	Contract	Transfer Date	Transfer Amount	Time Sale	Time Received	Actions
1	1001	ACME Industrial	Robert Smith	9/21/2003	\$125,000.00	no		Edit Confirm View Del

#### Last 30 Days Completed Sale Transactions

Completed sale transactions will appear here automatically. A completed sale transaction is an e-LKE.com exchange that has been submitted, transfer of property was confirmed, and your proceeds have been received into the escrow account. You may access completed transactions at any time by clicking on the View link that appears at the end of each transaction listed. Your completed transactions are kept for future reference.

Security Privacy | About e-LKE.com | Contact e-LKE.com | Terms of Use | Patents

© 2003 e-LKE.com LLC. All rights reserved.

http://206.168.187.194/dvsmen/transferconfirm.asp?id=1001

FIG. 18

e-LKE.com | Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address http://205.168.187.194/

Home Logout Search Sitemap Help

e-LKE.com Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary

Summary of Your Sale Transactions

Welcome, Kass. You are currently on your sale transactions summary. This page lists any transactions you have saved (to modify, add to, or delete); any pending transactions (waiting for the physical transfer of property and receipt of proceeds); and completed transactions (sale transactions submitted, property transfer confirmed, and proceeds received). Each sale transaction will appear automatically upon submission to e-LKE.com

Time remaining to send this today: 3h 23m  
Giant's Technologies, Inc. 727777777  
Kasslarson

create a new sale transaction

Saved Sale Transactions

Saved Sale Transactions will appear here automatically upon submission. A saved sale transaction is an e-LKE.com exchange that you created and chose to save until a later time. You may access saved sale transactions for review, update, or delete at any time by clicking on the Edit link that appears at the end of each record listed. Once you complete and submit a saved sale transaction, it appears as a pending sale transaction.

Pending Sale Transactions

Pending Sale transactions will appear here automatically. A pending sale transaction is an e-LKE.com exchange that is submitted AND waiting for a confirmation that the physical transfer property occurred and money is received into the escrow account from your buyer. You may access pending sale transactions at any time by clicking on the View link that appears at the end of each transaction listed. To acknowledge that the property has been transferred or to change the expected Transfer data, click the Transfer link. Once you confirm that the physical transfer of property occurred, and e-LKE.com receives your proceeds into the escrow account, the sale transaction completed and will appear as a completed sale transaction.

Last 30 Days Completed Sale Transactions

Sort by Sale # update view all

User	Sale #	Purchase	Contact	Transfer Date	Total Sale	File Received	View
kasslarson	1001	ACME Industrial	Robert Smith	9/18/2000	\$125,000.00	yes	View

Security Privacy About e-LKE.com Contact e-LKE.com Terms of Use Patents

6000 e-LKE.com is a registered trademark

FIG. 19

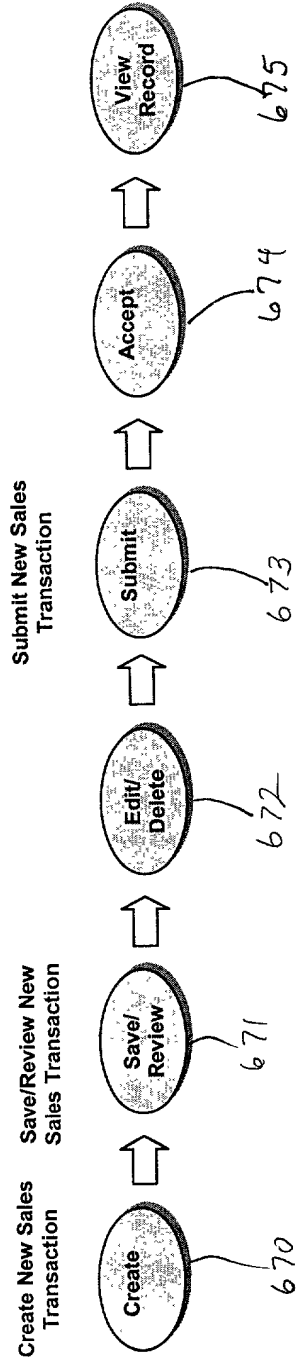


FIG. 20



e-LKE.com | Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer

Home | Logout | Search | Sitemap | Help

**e-LKE.com** Sell Purchase e-LKE Coordinator Wizard Resources

Home >> [Sale Transaction Summary](#) >> Create a New Sale Transaction

Time remaining to place your order today: 15:20  
Grants Technology, Inc. 777 777 7777

Indicates required.

Select a purchaser with whom you've transacted before:  Select Purchaser

If the purchaser is not listed, enter their information below.

\* Company Name:

\* Contact Name: First:  Last:

\* Address 1:

\* Address 2:

\* City:  \* State:  \* Zip Code:

\* Phone Number: (  )  -

\* Fax Number: (  )  -

\* Contact Email Address:

**Sale Transaction Details**

\* Provide the expected property transfer date (mmm, dd, yy): Sep 26, 2000

Notification of Assignment of Rights has previously been made to purchaser.

\* Provide the date of the sale agreement with the purchaser (mmm, dd, yy): Sep 26, 2000

**Sale Items**

Coordinator To Assign:  \* \$0.00 \* 100.000000% (remove)

Description of item(s): \*

State:  City:

Prod NO.:  Tracking 4:

Tracking 5:  Tracking 6:

Tracking 7:  Tracking 8:

Sub Total: \$0.00

\* Sales tax amount: \$0.00

Total sale amount: \$0.00

To update the total, click this button to calculate

cancel save for later review transaction add another item

Security | Privacy | About e-LKE.com | Contact e-LKE.com | Terms of Use | Patents

© 2000 e-LKE.com

FIG. 21

e-LKE.com - Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address: http://206.168.187.194/html/dwisting\_frames.asp

Home | Logout | Search | Sitemap | Help

**e-LKE.com** Sell Purchase e-LKE Coordination Wizard Resources

Home >> Sale Transaction Summary >> Create a New Sale Transaction

**Create a New Sale Transaction**

Date of Sale Agreement cannot be greater than the Property Transfer Date

If the purchaser is not listed, enter their information below. \* Indicates required.

**Purchaser Information**

Select a purchaser with whom you've transacted before: [- Select Purchaser -] Load

\* Company Name:

\* Contact Name: First:  Last:

\* Address 1:

Address 2:

\* City:  \* State:  \* Zip Code:

\* Phone Number: (  )  -

\* Fax Number: (  )  -

\* Contact Email Address:

**Sale Transaction Details**

\* Provide the expected property transfer date (mmm, dd, yy):  ,

☐ Notification of Assignment of Rights has previously been made to purchaser

\* Provide the date of the sale agreement with the purchaser (mmm, dd, yy):  ,

**Specify and Quantify Item**

DC 00 242 Heavy general purpose trucks  \* \$95,000 .00 \* 100 .00 %

Description of item(s):

State  City  Prod. NO.  Tracking 4  Tracking 5

Sub Total: \$95,000.00

\* Sales tax amount: \$4085.00

Total sale amount: \$99,085.00

To update the total, click this button to

[Security](#) [Privacy](#) [About e-LKE.com](#) [Contact e-LKE.com](#) [Terms of Use](#) [Patents](#)

© 2000 e-LKE.com. All rights reserved.

FIG. 22

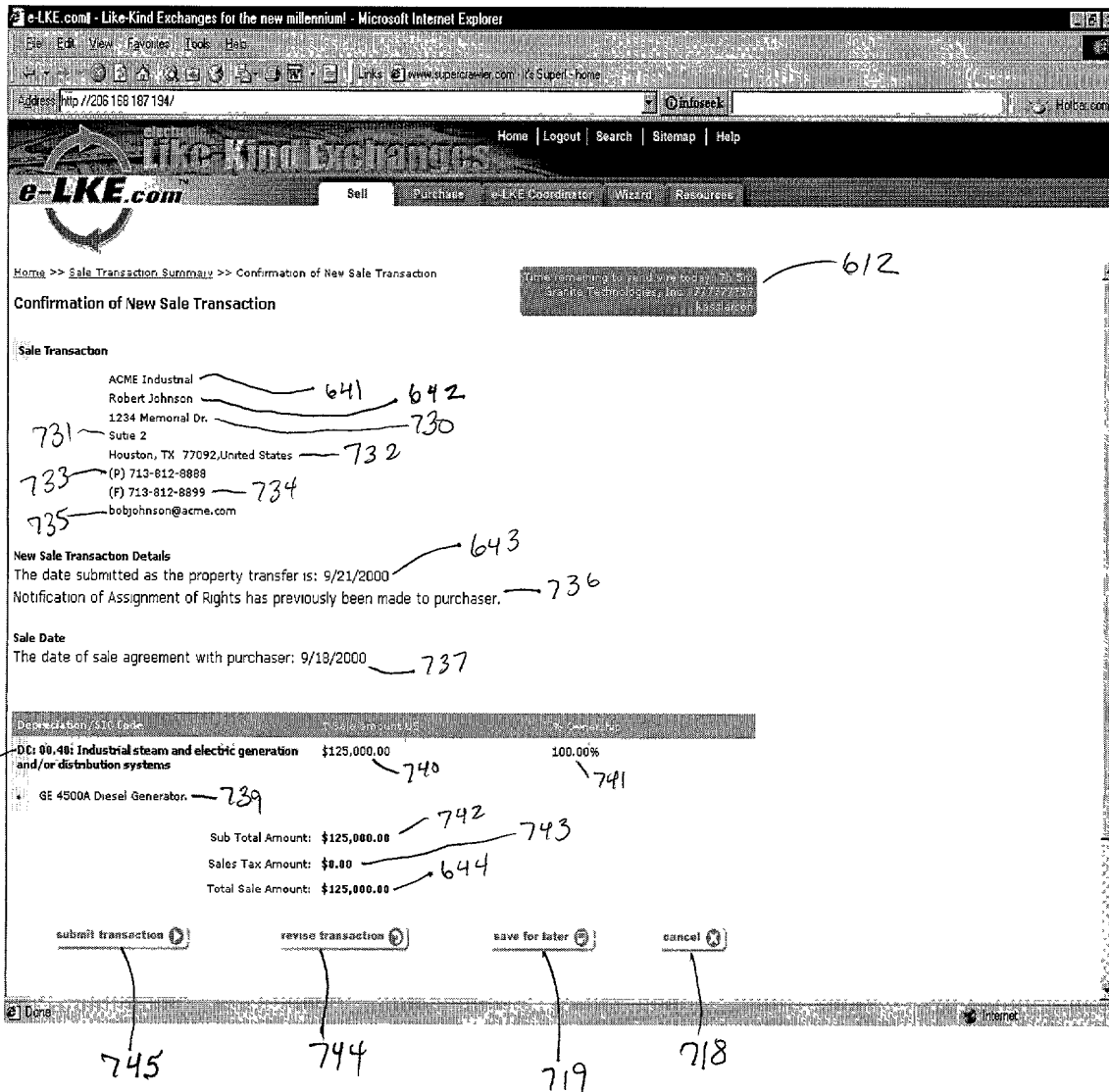


FIG. 23

e-LKE.com - Like-Kind Exchanges for the new millennium - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address: http://206.168.187.154/default.asp?main=userhome.asp

Home Logout Search Sitemap Help

**e-LKE.com** Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary >> Online Single Exchange Agreement

If your company is not already subject to an online Master Exchange Agreement...

An online Single Exchange Agreement will be entered into between your company and e-LKE.com, LLC covering this new sale transaction.

**Online Single Exchange Agreement with Qualified Intermediary** Version # - Revised 07-21-00

THIS ONLINE SINGLE EXCHANGE AGREEMENT (this "Agreement") is by and between Granite Technologies, Inc. ("Taxpayer"), with an address of 1772 Platte St., Denver, CO 80202 and a United States Taxpayer Identification Number of 777777777, and e-LKE.com, LLC ("Intermediary"), 1772 Platte Street, Denver, CO 80202.

**Recitals**

A Taxpayer has entered or will enter into agreements ("Sale Agreements") with various parties ("Purchasers") in which Taxpayer agrees to sell and Purchasers agree to purchase Taxpayer's interests ("Relinquished Taxpayer Interests") in certain real or personal property ("Relinquished Property"). Taxpayer also has entered or will enter into agreements ("Purchase Agreements") with various parties ("Sellers") in which Taxpayer agrees to purchase and Sellers agree to sell interests ("Replacement Taxpayer Interests") in like-kind property ("Replacement Property").

Taxpayer desires to appoint Intermediary, acting as a "qualified intermediary" pursuant to the regulations under section 1031 of the Internal Revenue Code of 1986, as amended (the "Code"), to acquire Relinquished Taxpayer Interests and to convey Replacement Property to Purchasers in exchange for Relinquished Taxpayer Interests. Taxpayer hereby authorizes Intermediary to enter into this Agreement on Taxpayer's behalf and to execute this Agreement electronically over the Internet in the manner described herein. This Agreement and the transactions contemplated hereby shall be enforceable and binding upon Intermediary and Taxpayer upon the date that all of the foregoing conditions have been satisfied in exactly the manner prescribed below (the "Effective Date"): Taxpayer shall have offered to accept this Agreement by the affirmative action of its representative ("Taxpayer's Authorized Representative") typing the words "Taxpayer offers to enter into this Agreement" and clicking on the box below marked "SEND" (referred to as "Taxpayer's Offer"), and Intermediary returning to Taxpayer's Authorized Representative within twenty-four (24) hours of receipt of Taxpayer's Offer an electronic message, an exact copy of this Agreement, including Taxpayer's Offer, together with the following message inserted below Taxpayer's Offer: "Intermediary hereby accepts Taxpayer's offer to enter into the Agreement as a valid and legally binding agreement on Taxpayer and Intermediary". Intermediary and Taxpayer hereby waive any rights at law or otherwise to assert as a defense to the enforceability of this Agreement, the statute of frauds or any other law, regulation, rule or legal theory that otherwise requires that a contract be in fixed and tangible written form and signed by the parties thereto or be accepted in electronic form in any other manner, in order to be enforceable. Notwithstanding the foregoing, Intermediary and Taxpayer acknowledge and agree that this Agreement may be evidenced by a paper copy signed by a duly authorized representative of each of the parties.

**750**

**752** **753** **751** **754**

**755**

If you agree to the terms of this agreement, you must type "yes" to submit:

**756** **757**

decline accept

Security Privacy About e-LKE.com Contact e-LKE.com Terms of Use Patents

FIG. 24

0986644-098660

e-LKE.com - Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Links www.supercrawler.com - It's Super - Home

Address http://206.168.187.194/ Omioseek Haban.com

Home Logout Search Sitemap Help

e-LKE.com Sell Purchase e-LKE Coordinator Wizards Resources

Home >> Sale Transaction Summary >> Notice of Assignment Obligation

Time remaining to send site today: 5h 54m  
Granite Technologies, Inc. 777177777  
Kasey Wilson

### Notice of Assignment Obligation

Your transaction was successfully submitted. Your Sale transaction number is: 1001. Prior to funds being available, you must confirm the property transfer date. This must be done on or after the actual property transfer date. 760

The tax regulations regarding deferred exchanges require that, on or before the date of transfer of your property, your purchaser be notified in writing of your assignment of your rights under the applicable sale agreement to e-LKE.com, LLC, as qualified intermediary for your exchange. The assignment of your rights to e-LKE.com, LLC for this limited purpose is contained in the exchange agreement between you and e-LKE.com, LLC covering this sale transaction.

On the wiring instructions that we send to your purchaser, we include the following notice:

You are hereby notified that Granite Technologies, Inc. has assigned to e-LKE.com, LLC, as its qualified intermediary, its rights, but not its obligations, under its sale agreement with you dated 9/18/2000, for purposes of effecting a deferred like-kind exchange under section 1031 of the Internal Revenue Code of 1986, as amended, and the applicable regulations. 761

However, you also should send your purchaser a similar notice, and receive confirmation of the purchaser's receipt of the notice, in the event that we are sending the wiring instructions after the date of transfer of the property being sold.

close 762

[Security](#) [Privacy](#) [About e-LKE.com](#) [Contact e-LKE.com](#) [Terms of Use](#) [Patents](#)

© 2000 e-LKE.com, LLC. All rights reserved.

Done Internet

FIG. 25

e-LKE.com | Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address: http://206.168.187.194/html/divesting\_frames.asp

Home | Logout | Search | Sitemap | Help

**e-LKE.com** Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary >> Sale Transaction - Confirm Property Transfer Date

**Sale Transaction - Confirm Property Transfer Date**

**Sale Transaction 1003**

Brandow Hydrology — 641 642  
 Mark Brandow — 730  
 450 Rapids Parkway — 732  
 Golden, CO 80401 — 733  
 United States — 734  
 (P) (303) 215-3535 — 735  
 (F) (303) 215-3636 — 735  
 mb@brhyd.com — 735

**Property Transfer**  
 The date that you originally submitted as the property transfer date is: 9/25/2000 — 643

**Sale Date**  
 The date of sale agreement with purchaser: 9/18/2000 — 737

Has the property transfer occurred?  
☒ Yes, the property was transferred on: Sep 25, 2000 — 772  
☐ No, the expected transfer date is: — 771

**Depreciation / SIC Code**  
 DC: 00.242: Heavy general purpose trucks — 738  
 \$95,000.00 — 740  
 100% — 741  
 GM 26 Yard Hauler — 739

**State:** Colorado — 705  
**City:** Denver — 709  
**Prod. NO.:** 050 — 706  
**Tracking 4:** — 710  
**Tracking 5:** — 707

**Sales Tax Amount:** \$4,085.00  
**Total Sale Amount:** \$99,085.00

718 644 773 743

Security | Privacy | About e-LKE.com | Contact e-LKE.com | Terms of Use | Patents

© 2003 e-LKE.com All Rights Reserved

FIG. 26

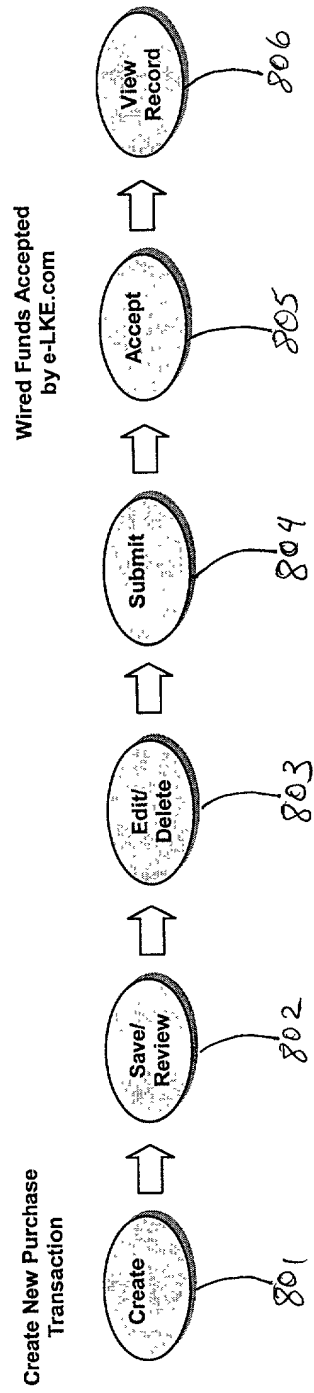


FIG. 27

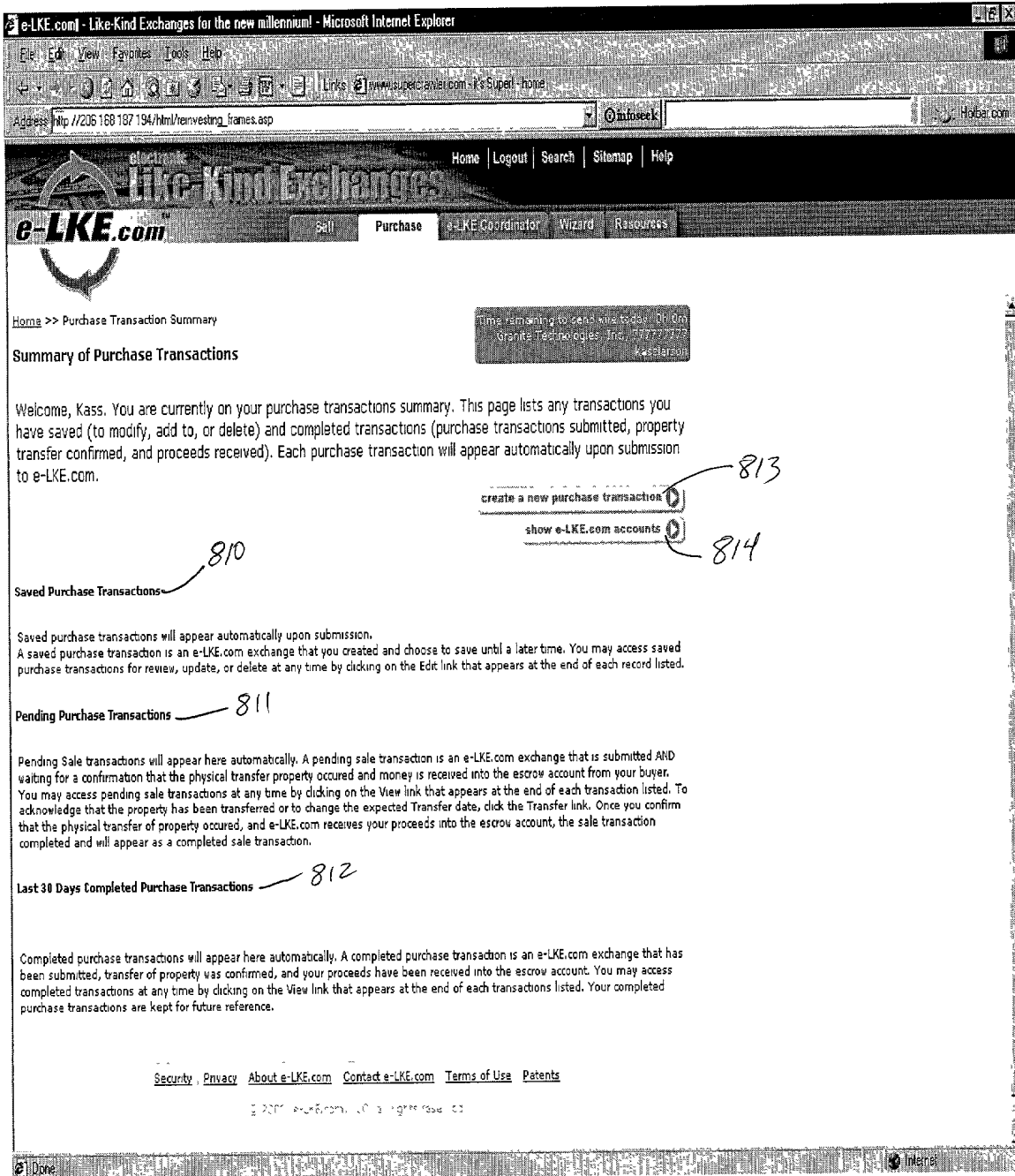


FIG. 28



**e-LKE.com**

Home | Logout | Search | Sitemap | Help

Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Purchase Transaction Summary

Summary of Purchase Transactions

Welcome, Kass. You are currently on your purchase transactions summary. This page lists any transactions you have saved (to modify, add to, or delete) and completed transactions (purchase transactions submitted, property transfer confirmed, and proceeds received). Each purchase transaction will appear automatically upon submission to e-LKE.com.

Time remaining to send wire today: 5h 49m  
Granite Technologies, Inc., 777777777  
kasslarson

create a new purchase transaction  
show e-LKE.com accounts

### Saved Purchase Transactions

Sort by [dropdown] update

User	Purchase #	Seller	Contact	Transfer Date	Total Purchase	Wire Sent	View
* kasslarson		Anderson Equipment	Hans Sorenson	9/2 /2000	\$111,780.00	no	View

### Pending Purchase Transactions

Sort by [dropdown] update

User	Purchase #	Seller	Contact	Transfer Date	Total Purchase	Wire Sent	View
* kasslarson	1024	Anderson Equipment	Hans Sorenson	9/27/2000	\$112,780.00	no	View

### Last 30 Days Completed Purchase Transactions

Sort by [dropdown] update view all

User	Purchase #	Seller	Contact	Transfer Date	Total Purchase	Wire Sent	View
* kasslarson	1013	Anderson Equipment	Hans Sorenson	9/18/2000	\$113,228.00	yes	View

Security | Privacy | About e-LKE.com | Contact e-LKE.com | Terms of Use | Patents

© 2000, e-LKE.com, LLC, All rights reserved.

FIG. 29

e-LKE.com - Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address http://206.168.187.134/kim/investing\_frames.asp

Home | Logout | Search | Sitemap | Help

**e-LKE.com** Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Purchase Transaction Summary

Time remaining to send wire today! 0h:0m  
Granite Technologies, Inc. 377777777  
Kasslarson

### Summary of Purchase Transactions

Welcome, Kass. You are currently on your purchase transactions summary. This page lists any transactions you have saved (to modify, add to, or delete) and completed transactions (purchase transactions submitted, property transfer confirmed, and proceeds received). Each purchase transaction will appear automatically upon submission to e-LKE.com.

[create a new purchase transaction](#) 813  
[hide e-LKE.com accounts](#) 849

#### Account Balances for Purchase Transactions

Transaction ID	Account	Additional Proceeds	Account Balance	Balance Available
DC: 00.40: Industrial steam and electric generation and/or distribution systems	09132000-S1-D00.40	9/18/2000	\$124,000.00	\$124,000.00
DC: 00.40: Industrial steam and electric generation and/or distribution systems	09162000-S2-D00.40	9/18/2000	\$124,000.00	\$124,000.00
Total amount available:			\$248,000.00	\$248,000.00

#### Saved Purchase Transactions

Saved purchase transactions will appear automatically upon submission. A saved purchase transaction is an e-LKE.com exchange that you created and choose to save until a later time. You may access saved purchase transactions for review, update, or delete at any time by clicking on the Edit link that appears at the end of each record listed.

#### Pending Purchase Transactions

Pending Sale transactions will appear here automatically. A pending sale transaction is an e-LKE.com exchange that is submitted AND waiting for a confirmation that the physical transfer property occurred and money is received into the escrow account from your buyer. You may access pending sale transactions at any time by clicking on the View link that appears at the end of each transaction listed. To acknowledge that the property has been transferred or to change the expected Transfer date, click the Transfer link. Once you confirm that the physical transfer of property occurred, and e-LKE.com receives your proceeds into the escrow account, the sale transaction completed and will appear as a completed sale transaction.

#### Last 30 Days Completed Purchase Transactions

Completed purchase transactions will appear here automatically. A completed purchase transaction is an e-LKE.com exchange that has been submitted, transfer of property was confirmed, and your proceeds have been received into the escrow account. You may access completed transactions at any time by clicking on the View link that appears at the end of each transactions listed. Your completed purchase transactions are kept for future reference.

[Security](#) | [Privacy](#) | [About e-LKE.com](#) | [Contact e-LKE.com](#) | [Terms of Use](#) | [Patents](#)

© 2003 e-LKE.com, LLC. All rights reserved.

FIG. 30

Address: http://206.166.187.194/html/investing\_frames.asp

Links: www.superclawer.com - it's Super Home

Home | Logout | Search | Sitemap | Help

**e-LKE.com** Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Purchase Transaction Summary

Summary of Purchase Transactions

Welcome, Kass. You are currently on your purchase transactions summary. This page lists any transactions you have saved (to modify, add to, or delete) and completed transactions (purchase transactions submitted, property transfer confirmed, and proceeds received). Each purchase transaction will appear automatically upon submission to e-LKE.com.

Time remaining to send hire today: 0h 0m  
Granite Technologies, Inc. 277.777.7777  
kass@laron

create a new purchase transaction  
hide e-LKE.com accounts

**Account Balances for Purchase Transactions**

Representation, SIC Code	Account	Account Name	Account Balance	Account Balance
Additional Proceeds	Additional Proceeds		\$11,000.00	\$11,000.00
Real Estate	08162000-M-L1	8/31/2000	\$150,000.00	\$150,000.00
Real Estate	09012000-M-L1	9/15/2000	\$0.00	\$0.00
SIC: 3523: Farm Machinery and Equipment	09012000-M-s3523	9/15/2000	\$75,000.00	\$75,000.00
Real Estate	09162000-M-L1	9/30/2000	\$0.00	\$0.00
SIC: 3523: Farm Machinery and Equipment	09162000-M-s3523	9/30/2000	\$0.00	\$0.00
DC: 00.40: Industrial steam and electric generation and/or distribution systems	09182000-S1-D00.40	9/18/2000	\$10,772.00	\$10,772.00
DC: 00.40: Industrial steam and electric generation and/or distribution systems	09182000-S2-D00.40	9/18/2000	\$124,000.00	\$124,000.00
<b>Total amount available:</b>			<b>\$370,772.00</b>	<b>\$370,772.00</b>

**Saved Purchase Transactions**

Saved purchase transactions will appear automatically upon submission. A saved purchase transaction is an e-LKE.com exchange that you created and choose to save until a later time. You may access saved purchase transactions for review, update, or delete at any time by clicking on the Edit link that appears at the end of each record listed.

**Pending Purchase Transactions**

Pending Sale transactions will appear here automatically. A pending sale transaction is an e-LKE.com exchange that is submitted AND waiting for a confirmation that the physical transfer property occurred and money is received into the escrow account from your buyer. You may access pending sale transactions at any time by clicking on the View link that appears at the end of each transaction listed. To acknowledge that the property has been transferred or to change the expected Transfer date, click the Transfer link. Once you confirm that the physical transfer of property occurred, and e-LKE.com receives your proceeds into the escrow account, the sale transaction completed and will appear as a completed sale transaction.

**Last 30 Days Completed Purchase Transactions**

Sort by: Purchase # update view all

User	Purchase #	Seller	Contract	Transfer Date	Total Purchase Transaction	View
kass@laron	1013	Anderson Equipment	Hans Sorenson	9/18/2000	\$113,228.00	yes View

Security | Privacy | About e-LKE.com | Contact e-LKE.com | Terms of Use | Patents

© 2000, e-LKE.com, LLC all rights reserved

FIG. 31

Electronic Like Kind Exchanges  
e-LKE.com

Home | Logout | Search | Sitemap | Help

Home >> Purchase Transaction Summary >> Create a New Purchase Transaction

Create a New Purchase Transaction

Time remaining to send wire today: 0h 32m  
Granite Technology, Inc. 7777777777  
kassara@v

\* Indicates required.

**Seller Information**

Select a seller with whom you've transacted before:

If the seller is not listed, enter their information below.

\* Company Name:

\* Contact Name:  First:  Last:

\* Address 1:

\* Address 2:

\* City:  \* State:  \* Zip Code:

\* Phone Number: ( ) - - - - -

\* Fax Number: ( ) - - - - -

\* Contact Email Address:

**New Purchase Transaction Details**

\* Property Transfer Date:

\* ABA Routing Number:

\* Bank Account Number:

**Funds Applied**

\* Depreciation/SIC Code:

\* Use Funds From:

\* Invoice Amount: \$

\* Ownership Percentage:   %

\* Invoice Number:

\* Item Description:

State:  City:

Prod. NO.:

Tracking 5:

Tracking 7:

Tracking 4:

Tracking 6:

Tracking 8:

Sub Total: \$0.00

Sales Tax Amount: \$

Total Purchase: \$0.00

Funds you are responsible for: \$0.00

Total wire from e-LKE to Seller's Account: \$0.00

Comments and Notes:

Security | Privacy | About e-LKE.com | Contact e-LKE.com | Terms of Use | Patents

FIG. 32

e-LKE.com - Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address: http://206.168.187.194/html/investing\_homes.asp

Like-Kind Exchanges  
e-LKE.com

Home Logout Search Sitemap Help

Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Purchase Transaction Summary >> Create a New Purchase Transaction

Create a New Purchase Transaction

The state for the company was left blank.  
 You must enter a numeric Zip Code (5 digits)  
 The seller's bank routing number must be 9 digits and must include leading zeros  
 The seller's bank account number was left blank.  
 Your Description Field for item 1 was left blank.

If the seller is not listed, enter their information below. \* Indicates required.

Seller Information:

Select a seller with whom you've transacted before: [- Select Seller ~]

\* Company Name: ABC Commercial

\* Contact Name: First: Suzanne Last: Cipelli

\* Address 1: 1556 Peoria

\* Address 2:

\* City: Denver \* State: \* Zip Code:

\* Phone Number: (303) 555-2588

\* Fax Number: (303) 555-2598

\* Contact Email Address: scipelli@abc.com

New Purchase Transaction Details

Property Transfer Date: Oct 20, 2000

Property	Value	Cost
09182000-S1-D00.40	\$10,772.00	\$0.00
09182000-S2-D00.40	\$4,228.00	\$119,772.00

Invoice Amount: \$15,000.00 calculate

Ownership Percentage: 100.0000 %

Invoice Number: 1056 remove

Item Description: add tracking details

State: City: Prod. NO. Tracking 4: Tracking 5:

Sub Total: \$15,000.00

Sales Tax Amount: \$0.00 calculate

Total Purchase: \$15,000.00

Funds you are responsible for: \$0.00

Total wire from e-LKE to Seller's Account: \$15,000.00

add another item

Comments and Notes

FIG. 33

# Review Purchase Transaction

Seller: Anderson Equipment

## Contact Information:

Hans Sorenson  
2121 Monroe  
Spokane, WA 99204  
(P)(509) 449-2346  
(F)(509) 448-2356  
hanssorenson@aequip.com

## New Purchase Transaction Details

Property Transfer Date : 9/27/2000

ABA Routing Number : 011307019, Medford Bank

Bank Account Number : 21212121

Account Information	Funds Applied	Funds Remaining
---------------------	---------------	-----------------

DC: 00.40: Industrial steam and electric generation and/or distribution systems

09182000-S1-D00.40	\$10,772.00	\$0.00
09182000-S2-D00.40	\$101,228.00	\$22,772.00

Invoice Amount: \$112,000.00

Ownership Percentage: 100.00%

Invoice Number: 15054

Item Description: A5 Natural Gas Turbine Generator

State: Colorado

City: Durango

Prod. NO.: 5520

Tracking 4:

Tracking 5:

Tracking 6:

Tracking 7:

Tracking 8:

Subtotal: \$112,000.00

Additional Proceeds \$780.00

\$10,220.00

Sales Tax Amount: \$780.00

Total Purchase Amount: \$112,780.00

Funds you are responsible for: \$0.00

Total wire from e-LKE to Seller's Account: \$112,780.00

revise transaction

cancel

save for later

submit transaction

Comments and Notes:

950

951

952

953

FIG. 35

Electronic  
Like-Kind Exchanges

e-LKE.com

Sell

Purchase

e-LKE Coordinator

Wizard

Resources

Home

Logout

Search

Sitemap

Help

Home >> e-LKE Coordinator Activities

Granite Technologies, Inc. e-LKE Coordinator Activities

Time remaining to send wire today: 5h 46m  
Granite Technologies, Inc., 777777777  
kasslarson

Account Information

Granite Technologies, Inc.  
77777777

Contact Information

Kass Larson  
1772 Platte St  
Denver, CO 80202, United States  
(P) 303-433-8959  
(F) 303-433-9148  
kassl@granite1.com

Tracking Details

1: State  
2: City  
3: Prod. NO.  
4: Tracking 4  
5: Tracking 5  
6: Tracking 6  
7: Tracking 7  
8: Tracking 8

Reports

All Accounts  
Active Accounts  
Pending Sales Transactions  
Completed Sales Transactions  
Completed Purchase Transactions

User Administration

create a new user

User Name	User Password	Name	Email	Sell	Purchase	SEA	Coordinator	
kasslarson	granitetch	Kass Larson	kassl@granite1.com	Yes	Yes	Yes	Yes	Delete Edit
scottmiller	confirerco	Scott Miller	scottm@granite1.com	Yes	No	No	No	Delete Edit

Security

Privacy

About e-LKE.com

Contact e-LKE.com

Terms of Use

Patents

© 2000, e-LKE.com LLC, all rights reserved

1000

1014

1015

1016

1017

1018

1019

1020

1021

1025

1026

1027

1028

1029

1030

1031

1032

1033

614

615

640

1001

1002

1003

1004

1005

1006

1007

1008

1009

1010

1011

1012

1013

FIG. 35

1026-1, 1026-2, 1027, 1028, 1029, 1030, 1031, 1035, 1036

e-LKE.com - Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back to http://206.168.187.194/admin/default.asp

Home | Logout | Search | Sitemap | Help

e-LKE.com Sell Purchase e-LKE Coordinator Wizard Resources

Home >> e-LKE Coordinator Activities >> Add User

Add User

Time remaining to send wire today: 7h 57m  
Granite Technologies, Inc. 777777777  
kassalson

\* Indicates required.

User Information

Type in the name of the user to receive access:

\* First Name: 1026-1

\* Last Name: 1026-2

\* Email: 1027

Type in the account details for this user:

\* Username: 640

\* Password: 1025

User Rights

e-LKE rights: ☐ Sell ☐ Purchase ☐ SEA

Coordinator: ☐ 1031

update 1035

cancel 1036


Security | Privacy | About e-LKE.com | Contact e-LKE.com | Terms of Use | Patents

© 2000 Granite Technologies, Inc. All rights reserved.

Done Internet

FIG. 36a




Like-Kind Exchanges

[Home](#) | [Logout](#) | [Search](#) | [Sitemap](#) | [Help](#)

[e-LKE.com](#)
[Sell](#)
[Purchase](#)
[e-LKE Coordinator](#)
[Wizard](#)
[Resources](#)

[e-LKE Admin Home](#) >> [Edit Taxpayer](#)

 Time remaining to send wire today: 0h 7m  
 Granite Technologies, Inc.: 777777777  
 kasslarsen

**Edit Taxpayer**

\* Indicates required.

---

**Account Information**

\* Legal Name:  614

\* Taxpayer Id:  615

---

**Contact Information**

\* First Name:  640

\* Last Name:  640

\* Address 1:  1001

Address 2:

\* City:  1002

\* State:  United States 1003

\* Zipcode:  1003

\* Phone Number:  1004

\* Fax Number:  1005

\* Email Address:  1006

---

**Tracking Details**

1: <input type="text" value="State"/>	<input type="checkbox"/> Required	1007	1040
2: <input type="text" value="City"/>	<input type="checkbox"/> Required	1008	1041
3: <input type="text" value="Prod NO"/>	<input checked="" type="checkbox"/> Required	1009	1042
4: <input type="text" value="Tracking 4"/>	<input checked="" type="checkbox"/> Required	1010	1043
5: <input type="text" value="Tracking 5"/>	<input checked="" type="checkbox"/> Required	1011	1044
6: <input type="text" value="Tracking 6"/>	<input checked="" type="checkbox"/> Required	1012	1045
7: <input type="text" value="Tracking 7"/>	<input type="checkbox"/> Required	1013	1046
8: <input type="text" value="Tracking 8"/>	<input type="checkbox"/> Required	1047	

1035 1036

[Security](#) | [Privacy](#) | [About e-LKE.com](#) | [Contact e-LKE.com](#) | [Terms of Use](#) | [Patents](#)

© 2000, e-LKE.com, LLC, all rights reserved

FIG. 36 b

FIG. 37

Electronic  
Like-Kind Exchanges

e-LKE.com

Home

Logout

Search

Sitemap

Help

Sell

Purchase

e-LKE Coordinator

Wizard

Resources

Home >> e-LKE Coordinator Activities >> All Accounts

Time remaining to send wire today: 0h 10m  
Granite Technologies, Inc., 777777777  
Kasslaron

All Accounts

Granite Technologies, Inc. (777777777)

Account ID	Open Date Close Date	Identification Made?	Identification Date	Date Created	Actual Balance	Expedited Balance	Allocated Balance	Credit/Debit	Sale	Purchase	Identify
• Additional Proceeds	-	-	-	-	\$11,000.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09182000-S1-D00.40	9/18/2000 9/18/2000	No	-	9/18/2000	\$10,772.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09182000-S2-D00.40	9/18/2000 9/18/2000	No	-	9/18/2000	\$124,000.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09162000-M-L1	9/16/2000 9/30/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09162000-M-s3523	9/16/2000 9/30/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09012000-M-L1	9/1/2000 9/15/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09012000-M-s3523	9/1/2000 9/15/2000	No	-	9/25/2000	\$75,000.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 08162000-M-L1	8/16/2000 8/31/2000	No	-	9/25/2000	\$150,000.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 08012000-M-L1	8/1/2000 8/15/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify


close

Security | Privacy | About e-LKE.com | Contact e-LKE.com | Terms of Use | Patents

© 2000, e LKE.com LLC, all rights reserved.

Internet

FIG. 37



electronic

Like-Kind Exchanges

[Home](#) | [Logout](#) | [Search](#) | [Sitemap](#) | [Help](#)

e-LKE.com

[Sell](#)
[Purchase](#)
[e-LKE Coordinator](#)
[Wizard](#)
[Resources](#)

Home >> e-LKE Coordinator Activities >> Active Accounts

Time remaining to send wire today: 5h 42m

Granite Technologies, Inc.; 777777777

kasslarson

Active Accounts

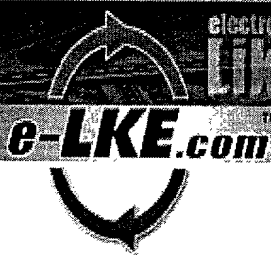
Granite Technologies, Inc. (777777777)

Account ID	Open Date Close Date	Identification Made?	Identification Date	Date Created	Actual Balance	Expected Balance	Allocated Balance	Credit/Debit	Sale	Purchase	Identify
• Additional Proceeds	-	-	-	-	\$11,000.00	\$0.00	\$780.00				
• 09182000-S1-D00.40	9/18/2000 9/18/2000	No	-	9/18/2000	\$10,772.00	\$0.00	\$10,772.00	Credit/Debit	Sale	Purchase	Identify
• 09182000-S2-D00.40	9/18/2000 9/18/2000	No	-	9/18/2000	\$124,000.00	\$0.00	\$101,228.00	Credit/Debit	Sale	Purchase	Identify
• 09162000-M-L1	9/16/2000 9/30/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09162000-M-s3523	9/16/2000 9/30/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09012000-M-L1	9/1/2000 9/15/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 09012000-M-s3523	9/1/2000 9/15/2000	No	-	9/25/2000	\$75,000.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify
• 08162000-M-L1	8/16/2000 8/31/2000	No	-	9/25/2000	\$150,000.00	\$0.00	\$0.00	Credit/Debit	Sale	Purchase	Identify

close

FIG. 38

0986544-03501



electronic  
**Like-Kind Exchanges**

Home | Logout | Search | Sitemap | Help

SellPurchasee-LKE CoordinatorWizardResources

Home >> e-LKE Coordinator Activities >> Active Accounts >> Account Identification

Time remaining to send wire today: 5h 35m  
Granite Technologies, Inc. 777777777  
kasslarson

### Account Identification

\* Indicates required.

Identification Information

Account ID: 09182000-S2-D00.40

Open Date: 9/18/2000

Identification Date: 9/27/2000

\* Identification Text:

A5 Turbine, Washitaw Manufacturer, Prod # 55421

\$120,000.00

Date of Transfer - 12/15/00

update

cancel

[Security](#) | [Privacy](#) | [About e-LKE.com](#) | [Contact e-LKE.com](#) | [Terms of Use](#) | [Patents](#)

© 2000, e-LKE.com, LLC. all rights reserved.

FIG. 39

electronic  
**Like-Kind Exchanges**

Home | Logout | Search | Sitemap | Help

**e-LKE.com**

SellPurchasee-LKE CoordinatorWizardResources

Home >> e-LKE Coordinator Activities >> Open Accounts >> Account Debits/Credits

Time remaining to send wire today: 0h 0m  
Granite Technologies, Inc. 777777777  
kasslarson

**Account Debits/Credits**  
Granite Technologies, Inc. (777777777)

Account Actual (09182000-S2-D00.40)  

Transaction ID	Effective Date	Entered Date	Description	Source	Amount
• 4	9/18/2000	9/18/2000	Move From Expected Sale 1001 Item1	Sale 1001	\$125,000.00
• 5	9/18/2000	9/18/2000	Move From Expected Sale 1001 Item1	Sale 1001	-\$1,000.00
					Total: \$124,000.00

Account Allocated (09182000-S2-D00.40)  

Transaction ID	Entered Date	Description	Source	Amount
No Debits/Credits Found				

Account Expected (09182000-S2-D00.40)  

Transaction ID	Entered Date	Description	Source	Amount
• 5	9/18/2000	Credit from Sale 1001 Item 1	Sale 1001	\$125,000.00
• 6	9/18/2000	Debit for Fees From Sale 1001 Item 1	Sale 1001 (Fee)	-\$1,000.00
• 9	9/18/2000	Move To Actual Sale 1001 Item1	Sale 1001	-\$125,000.00
• 10	9/18/2000	Move To Actual Sale 1001 Item1	Sale 1001	\$1,000.00
Total: \$0.00				

close

Security | Privacy | About e-LKE.com | Contact e-LKE.com | Terms of Use | Patents

© 2000 e-LKE.com, LLC, all rights reserved

FIG. 40



[Home](#) >> [e-LKE Coordinator Activities](#) >> [Open Accounts](#) >> [Account Debits/Credits](#) >> [Sale Transaction](#)

Time remaining to send wire today: 0h 0m  
Granite Technologies, Inc., 777777777  
kasslarson

### Sale Transaction

Granite Technologies, Inc. (777777777)


### Accounts Summary (1001)

Account ID	Name	Amount
• 09182000-S1-D00.40	Granite Technologies, Inc.	\$10,772.00
• 09182000-S2-D00.40	Granite Technologies, Inc.	\$124,000.00
Total:		\$134,772.00

### Taxpayer Fees (1001)

Transaction ID	Date	Description	Amount
• 2	9/18/2000	Move From Expected Sale 1001 Item1	\$1,000.00
• 3	9/18/2000	Move From Expected Sale 1001 Item1	\$1,000.00
Total:			\$2,000.00

close



[Home](#) | [Logout](#) | [Search](#) | [Sitemap](#) | [Help](#)

[e-LKE.com](#)
[Sell](#)
[Purchase](#)
[e-LKE Coordinator](#)
[Wizard](#)
[Resources](#)

[Home](#) >> [e-LKE Coordinator Activities](#) >> [Approve Pending Sale Transactions](#)

Time remaining to send wire today: 5h 29m  
Granite Technologies, Inc., 777777777  
kasslarson

### Approve Pending Sale Transactions

Granite Technologies, Inc. (777777777)

2001  
Sort by

2002  
update

2003


User	Sale #	Purchaser	Property Transferred	Transfer Date	Total Sale Transaction	Wire Received	
• kasslarson	1003	Brandow Hydrology	No	9/25/2000	\$99,085.00	Yes	<a href="#">Approve</a>
• kasslarson	1045	Brandow Hydrology	No	9/26/2000	\$2,025.00	No	<a href="#">Approve</a>

[Security](#) | [Privacy](#) | [About e-LKE.com](#) | [Contact e-LKE.com](#) | [Terms of Use](#) | [Patents](#)

© 2000, e-LKE.com, LLC, all rights reserved.

FIG. 42

[Home](#) | [Logout](#) | [Search](#) | [Sitemap](#) | [Help](#)


**Electronic Like-Kind Exchanges**  
**e-LKE.com**

[Sell](#) | [Purchase](#) | [e-LKE Coordinator](#) | [Wizard](#) | [Resources](#)

---

[Home](#) >> [e-LKE Coordinator Activities](#) >> [Approve Pending Sales Transactions](#) >> Approve Sale Transaction

Time remaining to send wire today: 5h 26m  
 Granite Technologies, Inc. 7777777777  
 karslerson

### Approve Sale Transaction

**Sale Transaction 1003**

\* Indicates required.

**Purchaser Information**

Select a purchaser with whom you've transacted before: Select Purchaser load

If the purchaser is not listed, enter their information below.

\* Company Name: Brandow Hydrology

\* Contact Name: First: Mark Last: Brandow

\* Address 1: 450 Rapids Parkway

Address 2:

\* City: Golden \* State: CO \* Zip Code: 80401

\* Phone Number: (303) 215 - 3535

\* Fax Number: (303) 215 - 3636

\* Contact Email Address: mb@brhyd.com

**Sale Transaction Details**

\* Provide the expected property transfer date (mmm, dd, yy): 9/25/2000

☐ Notification of Assignment of Rights has previously been made to purchaser

\* Provide the date of the sale agreement with the purchaser (mmm, dd, yy): 9/18/2000

**Sale Items**

Description of item(s)	Sale amount US	Ownership	Sales tax	Remove
DC 00 242 Heavy general purpose trucks <a href="#">more about this code</a>	\$95000.00	*100.00000 %		<a href="#">remove</a>
Description of item(s): * <span style="border: 1px solid black; padding: 2px;">GM 26 Yard Hauler</span>				
State: <span style="border: 1px solid black; padding: 2px;">Colorado</span>	City: <span style="border: 1px solid black; padding: 2px;">Denver</span>			
Prod. NO.: <span style="border: 1px solid black; padding: 2px;">050</span>	Tracking 4: <span style="border: 1px solid black; padding: 2px;"></span>			
Tracking 5: <span style="border: 1px solid black; padding: 2px;"></span>	Tracking 6: <span style="border: 1px solid black; padding: 2px;"></span>			
Tracking 7: <span style="border: 1px solid black; padding: 2px;"></span>	Tracking 8: <span style="border: 1px solid black; padding: 2px;"></span>			
Sub Total: \$95,000.00 * Sales tax amount: \$4085.00 <b>Total sale amount: \$99,085.00</b>				

To update the total, click this button to [calculate](#)


[add another item](#)

[cancel](#)
[review transaction](#) 2005

[Security](#) | [Privacy](#) | [About e-LKE.com](#) | [Contact e-LKE.com](#) | [Terms of Use](#) | [Patents](#)  
 © 2000, e-LKE.com, LLC, all rights reserved

FIG. 43





electronic

Like Kind Exchanges

e-LKE.com

Sell

Purchase

e-LKE Coordinator

Wizard

Resources

[Home](#) | [Logout](#) | [Search](#) | [Sitemap](#) | [Help](#)

Home >> [e-LKE Coordinator Activities](#) >> Completed Sales Transactions

Time remaining to send wire today: 0h 0m

Granite Technologies, Inc., 777777777

kasslarson

Completed Sales Transactions

Granite Technologies, Inc. (777777777)

614

615

641

642

643

644

649

Sale #	Purchaser	Contact	Transfer Date	Total	Wire Received?
• 1001	ACME Industrial	Robert Smith	9/18/2000	\$125,000.00	Yes
• 1032	ACME Industrial	Robert Smith	8/21/2000	\$165,000.00	Yes
• 1033	Brandow Hydrology	Mark Brandow	9/10/2000	\$80,000.00	Yes

close

1059

[Security](#) | [Privacy](#) | [About e-LKE.com](#) | [Contact e-LKE.com](#) | [Terms of Use](#) | [Patents](#)

© 2000, e-LKE.com, LLC, all rights reserved.

FIG. 44

FIG. 45

0986544-052601

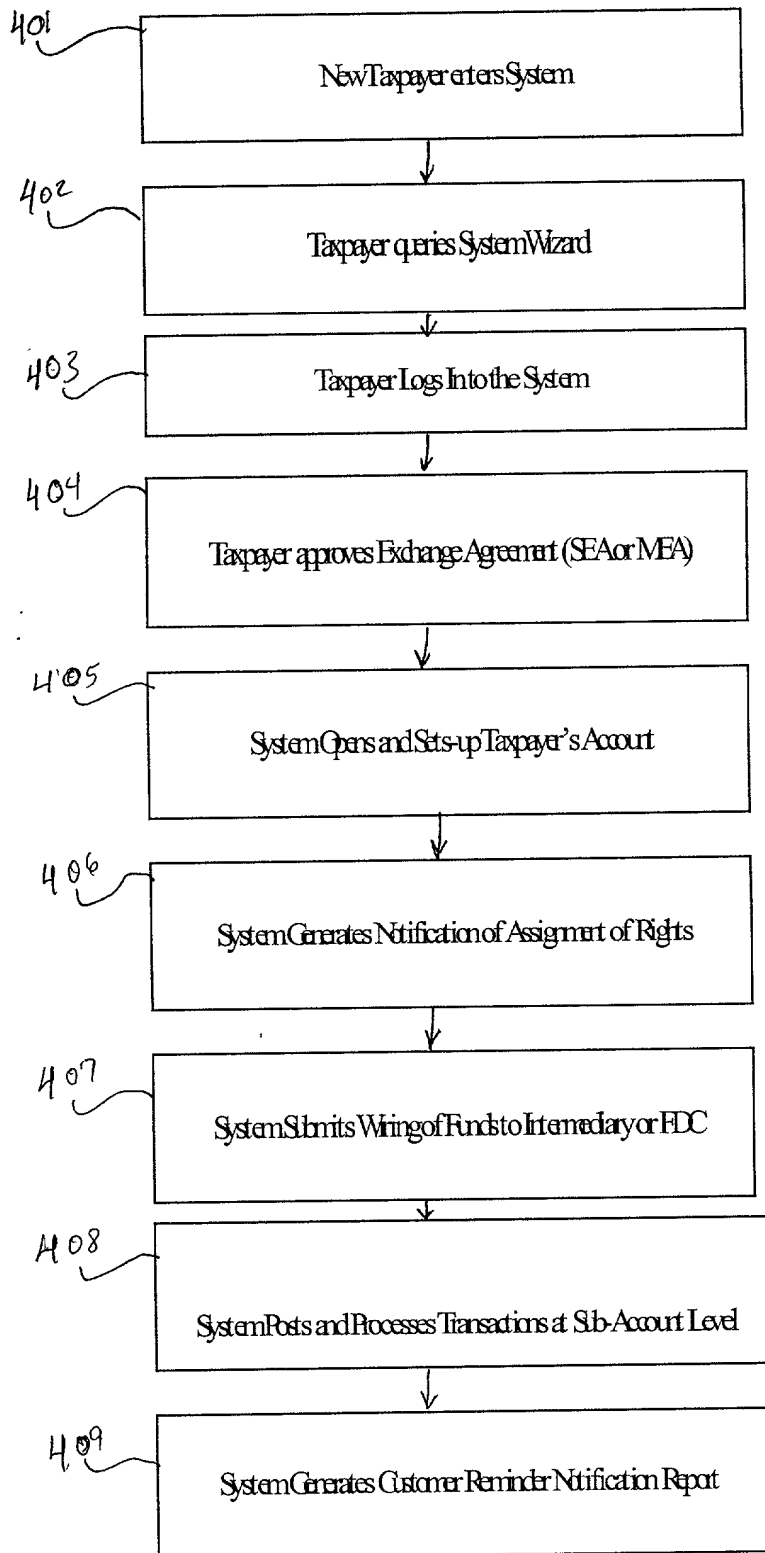


FIG. 46

420

- 1.) Ask the Taxpayer whether the expected proceeds from the proposed divestment are likely to be more or less than the basis amount left for future depreciation?
  - a.) If the Taxpayer's answer is "less" – explain to the Taxpayer that the Taxpayer should exit the divestment Wizard process (or in one embodiment, exit the divestment Wizard process with an explanation to the Taxpayer)
  - b.) If the Taxpayer's answer is "more" – continue with the Wizard process



421

- 2.) Is the item to be sold "business or investment property" within the U.S.?
  - a.) If the Taxpayer's answer is "no" – explain to the Taxpayer that the Taxpayer should exit the divestment Wizard process (or in one embodiment, exit the divestment Wizard process with an explanation to the Taxpayer)
  - b.) If the Taxpayer's answer is "yes" – continue with the Wizard process



FIG. 47a

(A)

422

3.) Is the item to be divested "inventory" in your hands or other excluded property, such as "stocks, bonds, notes, securities, partnership interests, intellectual property (for example, patent, trademark, copyright), or legal claims"?

a.) If the Taxpayer's answer is "yes" – explain to the Taxpayer that the Taxpayer should exit the divestment Wizard process (or in one embodiment, exit the divestment Wizard process with an explanation to the Taxpayer)

b.) If the Taxpayer's answer is "no" – continue with the Wizard process

423

4.) Is the item to be sold "real estate"?

a.) If the Taxpayer's answer is "yes," explain to the Taxpayer that the Taxpayer must acquire some type of real estate within the U.S. with the proceeds.

b.) If the Taxpayer's answer is "no" – continue with the Wizard process

(B)

FIG. 47b

8

424

5.) Notify the Taxpayer that the item to be divestment appears to be depreciable equipment.

- a.) Ask the Taxpayer to identify the divestment asset by selecting an SIC class or a Depreciable asset class from a list of SIC classes and Depreciable asset classes
- b.) Notify the Taxpayer that the divestment and subsequent reinvestment would qualify for tax deferred treatment safe harbors as a Like Kind exchange if the Taxpayer reinvests the proceeds from the proposed divestment in certain classes of items for use in the U.S., and present to the Taxpayer a list of categories of items that correspond to a safe harbor reinvestment for the selected class of items being divested.

425

6.) Ask the Taxpayer to select a type of agreement that best describes the proposed Like Kind Exchange transaction(s) from the two choices of either: a Single Exchange Agreement (SEA) or a Master Exchange Agreement (MEA).

426

Exit Wizard

FIG. 47c

0965440501

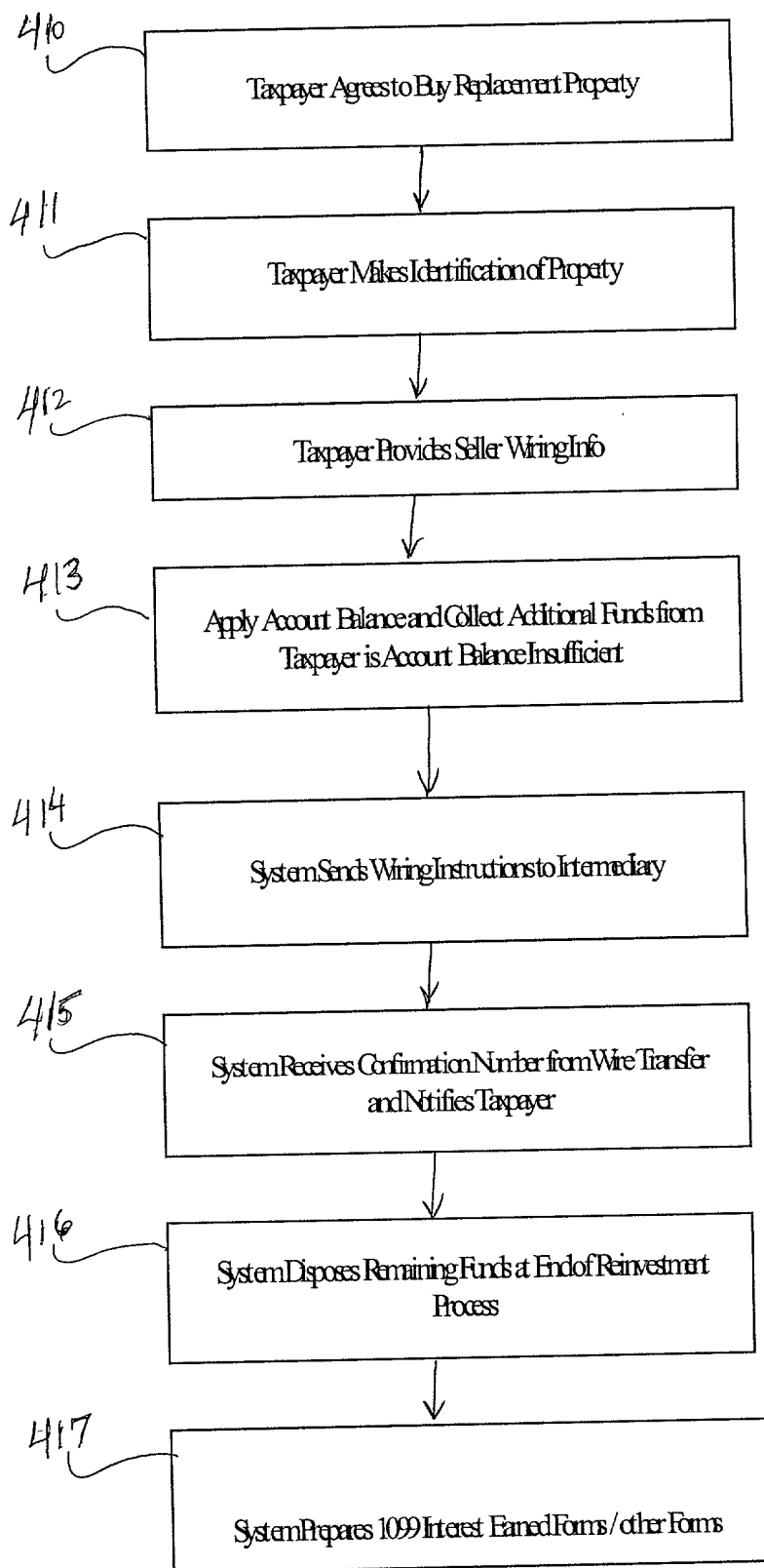


FIG. 48